



macushlaw

# 2022 Annual Report

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# MANAGING LAWYER'S ANNUAL ADDRESS

To our valued clients, team members, colleagues, referral partners, professional contacts, friends and family:

If 2020 and 2021 were macushlaw's childhood, 2022 and the first half of 2023 were our adolescence. It was a period of intense growth and change, emotional highs and lows, a bit of drama, and both success and failure.

Though we maintain a youthful exuberance in our approach to private practice, we have matured in our outlook. We continue to assess and tweak our firm structure as we approach a sustainable size and shape. We have had to face some inescapable economic realities and tenets of human nature, and reconcile them with our aspirations to make private practice more sustainable and beneficial for communities. We recognize we're trying to do something novel, and though we knew it was going to be tough, I'm not sure we anticipated just how tough.

Despite our challenges, from January 2022 to July 31, 2023:

- ~ our firm tripled in size from 3 to 9;
- ~ we grew from 0 to 3 full time staff;
- ~ we set a new record for community contribution hours;
- ~ we opened a record number of new files;
- ~ we increased our revenue by 25%; and
- ~ we doubled our modest profits.

During the same period:

- ~ we experienced high turnover, adding 4 lawyers and offboarding 3;
- ~ experienced depressed lawyer earnings, and in particular low average per-lawyer revenue;
- ~ despite our increased financial performance, we continued to experience financial strain and cashflow challenges, primarily due to the low average per-lawyer revenue; and
- ~ we continued to experience difficulty in understandably communicating our firm's performance expectations and having them met.

A wise advisor once told me to be wary, when running a business, to clearly distinguish, and identify, your goals and methods.

2022 reminded us that our goals are more important than ever. Metropolitan unaffordability, continued rise in homelessness and poverty, rising global temperatures and catastrophic natural disaster rates, the economic strain of COVID-19's lingering effects, skyrocketing inflation, and the grim results of the CBA's First Comprehensive National Study on Wellness in the Legal

Profession have solidified our commitment to our public interest aims of community contribution, affordability and accessibility in legal services, and lawyer wellbeing. These grim realities also highlight the importance of keeping caring, capable, hardworking, and balanced legal practitioners in private practice and the need for more conscious capitalism.

Though we remain committed to our public interest aims, successful modern businesses must diligently measure and monitor performance across their identified key performance indicators (KPIs), and have both the humility to admit when methods are amiss and the courage to address the issues swiftly.

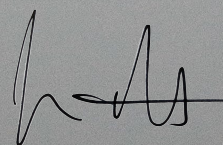
After 3 years of data collection, lesson learning and pattern observation, we know that our current firm structure isn't working the way we wanted it to, or what we need it to be to achieve our goals.

One of our key public interest aims is to provide our lawyers with a happier, fulfilling, meaningful and sustainable way to engage in private practice. We initially viewed the lack of structure our platform offered as a benefit. Perhaps naively, we truly believed that making reasonable estimates, aligning economic interests, providing training and support, and engaging in complete financial transparency and meaningful consultation would be sufficient to get to a viable firm size and structure. The lack of structure has materialized as a clear detriment. The old adage good fences make good neighbors has utility in professional services firm structure. Clarity in expectations and performance are key both for financial viability and positive firm culture.

By October 1, 2023, we will cease operating our firm as a practice platform and instead begin retaining lawyers as employees on terms, with reasonable targets and working arrangements that maintain our firm's public interest aims.

We look forward to continuing to provide the same high quality, timely and proportionate legal services to our existing and future clients, and continuing our commitment to community contribution, during this time of transition.

Kindly,



James Struthers, Founder & Managing Lawyer



# ABOUT THIS REPORT

*Here you'll find some information about the structure of this annual report and special acknowledgements to people and organizations close to the firm that have helped us get to where we are today.*

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## **Format of Annual Report**

As you'll learn about more below, macushlaw is a benefit corporation. This means that we place certain public interest aims alongside profit, not beneath it. For that reason, we start by briefly going over the firm's financials. Then, the bulk of our annual report focuses on our performance as a benefit corporation against our third-party standard and internal KPIs.

## **Performance and Data**

We use a combination of third-party impact assessment and internal KPI and data collection to measure our financial and non-financial performance. You'll find information about both our third-party assessment performance and our internal data in this report.

## **Accuracy and Estimates**

We're a small but mighty startup. We do our best to track data accurately and are becoming increasingly capable of it over time. Our 2020 data was largely based on self-reporting and estimates rather than data collected through our systems. In 2021, nearly all our data was raw and pulled from the information in our data systems, however our data entry practices were a bit sporadic. In 2022 we made significant improvements to our guidance to team members on time tracking and billing methods, as well as our data tracking and recording practices generally. We intend to continue to improve upon our data collection and reporting in 2023 and beyond.

For this Report, where data wasn't available, we made some educated estimates. We've indicated where this data is raw and where it is estimated.



## ABOUT THE NAME + LOGO

*We take great pride in our firm name and our branding, and the stories behind them. We receive questions about them so often we thought this year we might share a bit about them.*

### The story behind 'macushlaw'

The word 'macushla', or 'mo cuishle' is a gaelic term of endearment. The word translates to "pulse", and the phrase, in gaelic, 'mo chuisle mo choi' translates to "pulse of my heart". The phrase is used by the Irish and other Gaelic speaking populi synonymously with 'my love'.

The word has had its moment in the sun in pop culture as well, being the namesake of a famous 1910 song written by Dermot Macmurrough (music) and Josephine Rowe (lyrics) and later popularized by John McCormack. The word also featured prominently in the Academy Award for Best Picture nominated Clint Eastwood produced and directed film Million Dollar Baby.

That said, James, macushlaw's founder, first learned of the word from his aunt Betty. Betty is the Struthers family's historical custodian, with a basement full of poetry books, diaries, photos, official records and beyond setting out the family's account from the early 1800s overseas to modern day.

The Struthers' family tree is decidedly Celtic, hailing originally from the Emerald Isle and the Scottish Lowlands, by way of Giggleswick, and planting its roots in rural southern Manitoba. They were a hardened, hardworking, entrepreneurial and dedicated bunch, but also kind, generous, and literature, poetry and artistry obsessed.

When a special occasion in the Struthers family arises, Betty pours over these familial archives, drawing from this branch and that leaf on the family tree, tethering past and present, and providing some hope, encouragement or wisdom for the future, to the person being celebrated, mourned, transcending a challenging life experience or beginning a new adventure, often in the form of excerpts, photos, passages from applicable prose and verse, all neatly arranged and bound between pieces of homemade paper.

Betty is very much the pulse of the Struthers family. She uses tradition, intellect, humanity, history and intuition to guide us each on our journeys, much like a lawyer distills statute, common law, policy, economic realities and our 'gut instincts' into guiding clients towards their goals.

The legal profession is, on balance, much more head than heart. Though necessary to be effective pragmatic and analytical advisors, we often favour these traits not just to the preference, but the exclusion, of empathy, recognition of the human experience and genuine human connection. We forget about the people dealing

with the issues we 'treat'. We dehumanize the people we sit across from. We render remote the people affected by our advocacy. We can be cold, calculated and lifeless. This can manifest in poor lawyer client relationships, less favourable client outcomes, more expensive legal services, and poor working conditions for administrators, paraprofessionals and lawyers alike. We as an industry take so much from society but are reluctant to give back and struggle to view ourselves through the eyes of our clients.

As both the head and the heart serve Betty in guiding our family members, the head and the heart, together, can make us better co-workers, better leaders, better community members, and better advisors. Virtue sits between two evils.

macushlaw is a benefit company law firm aimed at lowering the cost and increasing the accessibility of legal services, improving the client experience, improving staff and lawyer experience, and improving our contribution to the community overall. We pursue these aims by incorporating a number of 'heart led' public interest aims into our firm structure, policies, business practices and approach to client service, which we detail later in this report.

### Why lowercase 'macushlaw'?

We lowercase the 'm' to signify our understanding that as legal counsel we are service providers, and only support, rather than play a central role in, the activities of our Clients. We also serve our communities in a variety of ways, and view ourselves as a supporter of, not the main character in, such communities. The legal industry is not want for ego, and adopting a lowercase firm name helps us internalize these concepts of service and humility which we aim to incorporate into our practice and engagement.

### Our Logo

macushlaw's monogram logo is comprised of the two cups of Lady Iustitia's scales, coloured unconventionally and to reflect our increasingly diverse society, with one cup flipped upside down to reflect our rebelliousness within the industry, and reminiscent of a heartbeat EKG.



## FIRM FINANCIAL PERFORMANCE

*macushlaw was founded during the pandemic and successfully grew from a small solo practice to a significant, sustainable, contributing, and profitable small firm over 2020 and 2021.*

macushlaw is a for-profit corporation. Generating profit is still core to its business operations, though not to the exclusion or detriment of our equally important public interest aims, which we'll discuss more later in this Report.

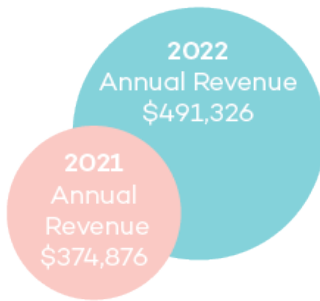
macushlaw has continued to grow its revenue and has achieved a much higher than market collections rate. Unfortunately, macushlaw's financial position is not sustainable despite some bright spots on paper.

The firm has experienced very low average per-lawyer revenue and while growth-spending. The firm's profits

are artificially inflated due to the firm's founder continuing to forego market compensation.

To address these issues, macushlaw is transitioning to a more traditional firm structure in late 2023.

That said, we have an approach to legal services that is reaching and attracting compatible clients, which premise our collections rate, client type, client industries, and which our client feedback validates.



**31%** year over year increase in revenue



**100%** collections rate



**1.7** hour billable hour/day average in 2022



# MACUSHLAW IS A BENEFIT COMPANY

*macushlaw became a benefit corporation on January 1, 2021. As a benefit corporation, the firm has enumerated certain non-financial purposes in its articles of incorporation which it pursues along generating a profit. We track certain benefit KPIs and report on them annually.*

macushlaw was incorporated for the purpose of creating a different and better system of approaching private practice that would lead to more sustainable and fulfilling practices for lawyers, without sacrificing the ability to earn a great living, and which was better for clients and for the community.

We take these non-profit aims very seriously. So seriously that we formally incorporated as a benefit corporation on January 1, 2021.

We've provided more details about what, exactly, a benefit company is below.

We've also provided a snapshot of our benefit aims as they are enumerated in our firm's articles of incorporation (see the righthand side of this page) and information about macushlaw's mission, vision, and constitution, all of which assist us on a day-to-day basis in implementing these enumerated benefit aims.

**Below is an excerpt from macushlaw's articles of incorporation, setting out the company's public benefit aims:**

**28.1 Company is a Benefit Company**  
The Company is a benefit company as defined under the Business Corporations Act. The Company will (a) conduct its business in a responsible and sustainable manner and (b) promote the benefits specified in section 28.2 below.

**28.2 Public Benefits**  
The Company will promote the following public benefits:

(1) To reduce the cost and accessibility of legal services for all types of clients and their overall experience with legal professionals through client-centered legal practice, use of technology, alternative fee arrangements, and any other suitable means.

(2) To improve the quality of life and well-being of lawyers engaging in the practice of law by abandoning partner-centered, traditional top-down, billable hour driven firm structure and adopting a lawyer-centered practice platform, and any other suitable means.

(3) To mitigate material adverse impacts, and maximize material positive impacts, of the Company's operations on the communities within which it operates, specifically upon individuals and organizations that are or primarily serve marginalized, low socioeconomic status or either presently or historically subject to significant prejudice or inequality by implementing non-billable targets, encouraging and celebrating pro bono, low bono, policy developments and volunteerism of our team members, and any other suitable means.

(4) To mitigate the material adverse environmental consequences of providing legal services through implementing a digital-by-default practice platform, encouraging remote practice and client engagement, avoiding printing and physical mailing, and any other suitable means.

**28.3 Constitution**  
The Company will conduct its business in accordance with the Company's constitution, as amended from time to time by the directors.

# MISSION, VISION AND CONSTITUTION

*macushlaw's constitution helps the firm make decisions about how it operates, how it structures the lawyer/firm relationship, and how its lawyers should approach the client relationship. These guiding principles are a living tree that are periodically revisited and updated.*

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## Mission

macushlaw's mission is to make legal services more accessible and affordable for clients and to make the practice of law more sustainable for lawyers.

## Vision

macushlaw's vision is to change the way private practice is structured, and to become a leader in lawyer well-being, client satisfaction, and community impact.

## Constitution

Our constitution is intended to expand on the public benefit aims enumerated in macushlaw's articles of incorporation and to provide tangible waypoints to guide the firm in achieving those aims at all levels of decision making.

### We do things differently

*We don't do things because others do them. We do them because we believe it is the right thing to do.*

The legal industry tends to favour tradition over innovation, leaving new legal technology, automation, and cloud computing a largely untapped reservoir of client benefits. The billable hour and top-down firm structures tend to drive the interests of lawyers, clients, and communities even farther apart. We saw an opportunity to combine the potential of technological and social innovation to drive the cost of legal services down and the community contributions of lawyers up.

### We are approachable

*We aren't your typical stuffy legal office.*

We believe capability of counsel is determined by quality of work and client experience rather than by thread count, and we want clients from all walks of life to feel comfortable working with us and at home in our office space.

Don't be surprised if you see our team members in t-shirts, sporting beards, wearing baseball caps, rocking tattoos and piercings, or sending you emojis in emails.

We believe that abandoning traditional conceptions of professional dress and manners of communication—which create unnecessary distance between the lawyer and client relationship as human beings—will lead to higher quality services and a better client and lawyer experience in their relationship.

### We are affordable

*We can't control the market, but we can control our overhead.*

That's why we are digital by default and employ cost- and time-saving technology to streamline our legal and administrative processes.

### We (try to) avoid the billable hour

*Though sometimes unavoidable, we try not to bill by the hour because we think it discourages efficiency and practicality.*

We prefer to use what we call the Flex Fee (trademark pending). After an initial consultation, we provide the client with a scope of work and fee proposal based on a few assumptions. If there are no substantial changes to the scope of work or assumptions, the client pays the Flex Fee. Examples of substantial changes include an additional document, deal restructuring, project timeline changes, or an unexpected third-party approval. If a substantial change occurs, we'll discuss it with the client and adjust the fee (either up or down).

The Flex Fee encourages us to be efficient with our time and provides the client with only what they need—not what we want to charge them—and ensures that we communicate with the client about significant changes to the fees they expect to pay.

In those odd cases where it just isn't practical for us to set a Flex Fee, like on files with very tight timelines, projects which aren't easily broken down into stages, or where the scope of work is tied directly to decisions of third-parties, we might use the billable hour.

### We are a practice platform

\*\*\*We will be revisiting this component of our constitution in 2023\*\*\*

### We don't have billable targets

\*\*\*We will be revisiting this component of our constitution in 2023\*\*\*

### We are digital

*We believe that technology is integral to the advancement of the legal industry for clients, lawyers, and firms alike.*



It's the 21st century. Technology is all around us and waiting to be applied to push the legal industry forward. This technology doesn't have to be expensive or industry specific, it just has to make a process quicker or easier or improve an outcome. We constantly assess available tools and implement cost effective tools with significant benefits.

#### We contribute

*Having the opportunity to study and practice law is an immense privilege, and we believe it's our responsibility to use our position to uplift our communities and mitigate adverse consequences of our practice.*

Most companies have profit as a core purpose, including macushlaw, but the difference is that we also believe in generating value *beyond* profit through thoughtful and informed operational decisions. We prioritize sustainable procurement practices, equitable human

resource management, equitable compensation, career development, and giving back to the community.

Our team members have non-billable service targets and contribute to the communities in which we live and work by providing pro bono legal services, meaningful policy and research work, and by engaging in other forms of volunteerism. We also offer reduced rates to non-profits, charities, impact businesses (i.e. community contribution corporations, B corps, or other for-profit companies which have non-profit initiatives like socioeconomic or environmental sustainability as a core purpose), and individuals in subsections of the Canadian public that are subject to significant historical or present prejudice, accessibility and engagement challenges, or socioeconomic inequality, including Indigenous persons and organizations, refugees, and BIPOC and LGBTQ2+ community members.



# ABOUT BENEFIT CORPORATIONS

*Benefit corporations are for-profit corporations incorporated under the laws of British Columbia<sup>1</sup> which prioritizes public benefits along with profit.*

Benefit companies are required to include a 'benefit statement' in the company's articles as follows: "this company is a benefit company and, as such, is committed to conducting its business in a responsible and sustainable manner and promoting one or more public benefits." macushlaw has enumerated the required language in its articles.

Benefit companies are also required to include benefit provisions in the articles specifying the public benefits promoted by the company.

A "public benefit" refers to a "positive effect" that benefits a class of persons (other than shareholders in their capacity as shareholders), a class of communities or organizations, or the environment. A potential "positive effect" includes an effect of an artistic, charitable, cultural, economic, educational, environmental, literary, medical, religious, scientific or technological nature.

The Act provides that a benefit company conducts its business in a "responsible and sustainable manner" if it takes into account the well-being of persons affected by the operations of the benefit company, and endeavors to use a fair and proportionate share of available environmental, social, and economic resources and capacities.

Directors of a benefit corporation are subject to more rigorous duties than directors of a standard for-profit corporation. When exercising the powers and performing the functions of a director, directors of a benefit corporation must act honestly and in good faith. They must also conduct the business in a responsible and sustainable manner and promote the public benefits specified in the company's articles—all while balancing these duties with the directors' other duties to the company.

Lastly, benefit companies are required to publish a benefit report on an annual basis which is prepared using a third-party standard. On or before the annual reference date of a company, the directors must produce and publish a report that discloses for the most recently completed financial year a fair and accurate description of the ways the benefit company demonstrated commitment to conducting its business in a responsible and sustainable manner, and to promoting the public benefits specified in the company's articles. It must also disclose a record of the assessment carried out and the results of that assessment, the circumstances (if any) that hindered the benefit company's endeavors to carry out

the commitments set out in the benefit company's benefit provision, the process and rationale for selecting or changing the third-party standard used to prepare the benefit report, and any other information required by the regulations. The benefit report must also be approved by the directors and signed by one or more directors to confirm the approval required. Finally, the benefit report must be published on the benefit company's website.

You can learn more about benefit corporations via the BC Registry Service's website [here](#), or the BC Center for Social Enterprise [here](#).



<sup>1</sup> Some other provinces have similar legislation respecting the formation of special corporations called benefit companies. Macushla Law Corporation is incorporated in British Columbia.



# ABOUT B IMPACT ASSESSMENTS

*As a benefit corporation, macushlaw is obligated to use a benchmark impact measurement tool on an annual basis to demonstrate our pursuit and achievement of these benefit goals. In this section of this Report we review the results of our 2021 Benefit Impact Assessment and provide additional detail regarding certain assessment responses.*

## What is a B Impact Assessment?



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

B Impact Assessments cover six core areas of operations, including:

1. Governance
2. Workers
3. Community
4. Environment
5. Customers
6. Disclosure

The B Impact Assessment is one of the ways that benefit companies can satisfy the third-party standard requirement set out in applicable corporate laws.

You can learn more about B Impact Assessments [here](#).

## What's the difference between a B Impact Assessment and a B Corp Certification?



Once a company completes a B Impact Assessment, it can pay a fee and apply for B Corp Certification. Applicant organizations need to provide supporting documentation to justify responses on their B Impact Assessment and the B Corp Certification team reviews the B Impact Assessment in detail. They can also reach out with clarifying questions and requests for additional documentation.

You can learn more about B Corp Certification [here](#).

We are pending B Corp Certification status as of the date of this Annual Report, but have not yet received B Corp Certification.

## Why did macushlaw choose the B Impact Assessment as its Third-Party Standard?

macushlaw selected the B Impact Assessment standard as the B Impact Assessment because it is one of the most widely recognized, adopted, and robust methods for measuring and reporting on ESG performance. Additionally, macushlaw has applied for and is in the process of obtaining its B Corp certification.

## Isn't This Just Greenwashing?

Some critics of the B Impact Assessment, B Corp Certification, benefit companies and other alternative corporate forms is that they allow companies with great intentions, but poor execution, to purchase a certification that sways public opinion solely based on their intentions.

It's true that some of the components of the B Impact Assessment measure enumerated benefit aims, policies, qualitative activities, and other aspirational or hard-to-measure impacts. This is the nature of measuring impact, although there are components of the B Impact Assessment that also measure performance.

In our view, benchmarks like the B Impact Assessment are material benefits to motivate organizations to be and do better. Though imperfect, the B Impact Assessment and B Corp Certification and other similar tools are great steps in the right direction.

Can companies 'fake it' to get a good score? No doubt. Should these companies get the benefit of a B Corp Certification or a high B Impact Assessment score in this case? Probably not, but you'd have to fake it pretty well to get a good B Impact Assessment score, and at that point, isn't it possible the company is actually faking it to make an impact? Are there organizations making material positive impact through their operations that complete B Impact Assessments? Absolutely. Should these companies get the benefit of special recognition that quickly communicates the energy, expense, time, and thought they put into building benefit along with profit? Fuck yes. To us, the big difference is the level of 'embeddedness' of the public benefit aims. If intentions are good and an organization makes structural changes towards positive impact, they are on the right track.

Certifications and assessments like these are also helpful in driving consumer behavior towards more sustainable businesses. Persons doing (or at least seeking to do) good deserve recognition and should be favored by the public over those who don't.

# MACUSHLAW'S PERFORMANCE

*macushlaw tracks and reports on its own KPIs along with completing annually a B Impact Assessment. We report on both annually.*

## macushlaw's Approach

Despite our view that B Impact Assessments and B Corp Certification are helpful tools in promoting, justifying, and communicating the 'goodness' of a business, we're familiar with the old adage that 'what gets measured gets managed'.

We have a few operational components in our firm that don't fit well within the B Impact Assessment model. We've also identified a few areas where the B Impact Assessment falls short in terms of quantitative justification of an organization's benefit.

For these reasons, we don't rely on the B Impact Assessment alone in assessing our impact. We've developed several internal KPIs and data to track our performance against those KPIs.

## macushlaw's KPIs and Performance

macushlaw tracks three sets of data to measure its performance in three key areas:

1. Lawyer Financial Performance
2. Community Contributions
3. Client Characteristics + Satisfaction

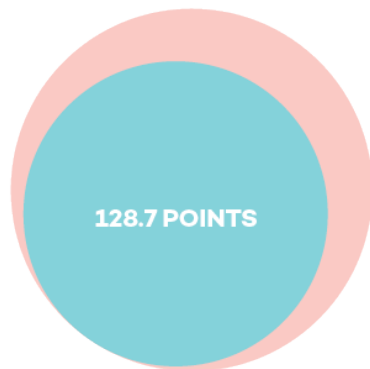
We've provided detail on macushlaw's performance against these KPIs below.

We are currently considering additional internal KPIs to measure performance in other key areas, including team member mental health, wellness, and satisfaction.

## macushlaw's B Impact Assessment Performance

macushlaw performed well on its first B Impact Assessment. We've provided additional details on the B Impact Assessment performance below.

You can also review the item-by-item B Impact Assessment, which is attached to this Annual Report as Schedule B.



**Overall score:** 128.7 out of a possible 200 points



# LAWYER FINANCIAL PERFORMANCE

macushlaw lawyers operate relatively independently as contractors, providing their own equipment and building their own practices. macushlaw views its lawyers as a primary client, providing them with firm-like services, supports, and pays nearly all of collected fees to the lawyers performing the relevant services, less an allocation of firm overhead expenses.

## Financial Performance

We have provided a highlight of our 2022 and 2023 year-to-date data regarding our lawyers' aggregate financial performance below. Additional detail respecting our 2022 and 2023 year-to-date lawyer financial performance is also provided in Schedule A below.

## Non-Financial Performance

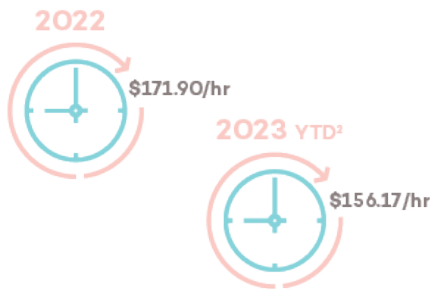
We do not currently have a meaningful method for measuring our lawyer mental health and well-being or other intangible, qualitative metrics. We are exploring options like Employee Net Promoter Score (eNPS) surveys, regular internal feedback cycles and informal reporting opportunities for 2023 and beyond.

## Data Collection and Tracking

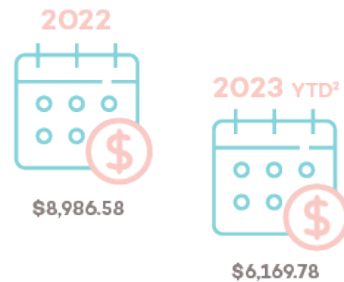
As with firm-wide performance data, our tracking systems were not particularly robust or sophisticated in 2020 and 2021.

We made significant improvements to the nature, accuracy, and quality of data we collected in 2022 and 2023 year-to-date.

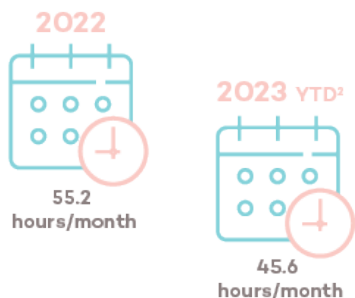
We continue to exclude lawyers from our lawyer financial data that did not comply with our Terms of Platform Use.



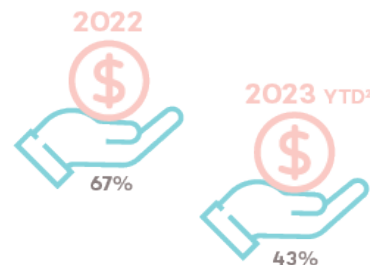
<sup>1</sup>Average per-billable-hour commissions  
(2022 vs. 2023 YTD<sup>2</sup> annualized)



<sup>1</sup>Average monthly lawyer commissions  
(2022 vs. 2023 YTD<sup>2</sup> annualized)



<sup>1</sup>Monthly billable hour average  
(2022 vs. 2023 YTD<sup>2</sup> annualized)



<sup>1</sup>Average fee split %  
(lawyer commission to collected fees ratio - 2022 vs. 2023 YTD<sup>2</sup> annualized)

<sup>1</sup> Lawyers not in compliance with their agreement with the firm, that did not carry on a private practice, are excluded from the data. 4/6 lawyers not compliant in 2022, 4/7 not compliant in 2023  
<sup>2</sup> YTD refers to January 1 to July 31, 2023

# COMMUNITY CONTRIBUTION PERFORMANCE

*macushlaw measures and promotes its contribution to its community through a few key metrics. These activities, including the tracking and reporting of the activities, are integral to our practice platform's success. We care about both mitigating adverse consequences and providing material positive impacts.*

## Community Contribution Data

We collect both quantitative and qualitative data respecting our team's financial and non-financial contributions to the communities within which we live, work, play, and benefit.

### Quantitative Contribution Data

Below is a chart summarizing the quantitative data we collect respecting our firm's community contributions. This data is collected through a combination of generally accepted accounting principles, data inputted into our client management software, and a few reasonable estimates where detailed data collection is not feasible.

### Contributor Rate

Non-profits, charities, and companies which have as a core purpose, and commit a significant portion of their resources to pursuing, one or more public benefits, such as sustainability, environmental protection, alleviation of poverty, provision of food, housing or education to low SES persons, or advancing Indigenous economic or political interests, are eligible for Contributor Rates.

Contributor Rates are also available to individuals pursuing similar aims in their personal or professional pursuits.

To be placed in this tier, it is not enough that a qualifying organization provides benefits as a result of its operations. It must be a core principle and a decision-making driver for the Client.

The contributor rate is generally 10% (or more) less than our standard rates.

### Equity Rate

Clients whom or which are particularly vulnerable, belong to a subsection of the public subject to significant socioeconomic inequality, or devote all or substantially all of their resources to improving the socioeconomic circumstances or alleviating challenges faced by persons in such groups.

The equity rate is generally 20% (or more) less than our standard rates.

## 2022 Quantitative Community Contribution Data

Here's a summary of some of our 2021 community contribution data. macushlaw can't take all the credit here, it's the work of each individual team member that culminate in demonstrable community contribution, and we're so proud of our team for what they were able to accomplish in a short time!



**\$38,510.61** in pro-bono services, discounts and discounted rates to contributor and equity clients

**822 hours**  
of community contribution time



## Qualitative Contribution Data

We also collect information about the types of pro bono, low bono, volunteer, and advocacy work our team is doing. Here are a few examples of the incredible work our team did in 2022.

### *BCSOS*

James Struthers, macushlaw's founder, was instrumental in helping found and steward a growing community of small firm lawyers, operators, and solo practitioners. The group, called BCSOS which stands for BC Small Firms or Solo Practitioners, currently sits at nearly 300 members who communicate with one another daily via a community chat program called Slack regarding best practices, pricing, trust accounting and compliance, to discuss files on a no-names basis, and share referrals with one another. The community is also a great emotional support system for other solos and smalls that can often feel isolated in the absence of communities like BCSOS. James has since stepped away from leadership to focus on macushlaw and his legal practice.

### *Atira*

Nazanin Khodarahmi volunteers with Atira Women's Resource Society as a legal advocate, providing summary advice, drafting, demand letters, dispute resolution and other support services to trans, Two-Spirit, intersex, and other female-identifying persons.

### *Access Pro Bono Telephone Clinics and Lawyer Referral Service*

Most macushlaw lawyers are signed up with at least one of Access Pro Bono Society of BC's many pro-bono legal service offerings.

### *Paws It Forward and Heart Rescue*

Raquel Brizzi, macushlaw's paralegal, has been involved with animal related initiatives since she was in her teens. Currently, Raquel assists Paws it Forward, a non-profit that rescues, rehabilitates, and rehomes hundreds of dogs worldwide who have been neglected, abandoned, or abused, and relies solely on volunteers to help save animals from horrid international conditions. Raquel frequently assists as a temporary foster and with import paperwork. Raquel still frequently fosters dogs with Heart Rescue, a well-known Kootenay based animal rescue.

### *Everyone Legal Clinic*

James joined the Everyone Legal Clinic in 2022 as a supervising lawyer. macushlaw sponsors the program and James volunteers \$20,000 in time annually towards this important program which supports alternative articling pathways for articulated students and the provision of affordable and accessible legal services.

### *Pro Bono and Low Bono Legal Services*

Many of our lawyers have provided no-cost and low-cost legal services to clients outside of traditional pro-bono and low-bono pipelines such as Legal Aid and Access Pro-bono.



# CLIENT CHARACTERISTICS + SATISFACTION

Here you'll find statistical information about the characteristics of our client base, our client satisfaction levels, and how we track this information.

## Value Alignment

Why do we track client characteristics and industries? Value alignment is important to us. We want to attract and do work for people and organizations that we align with, especially where there is evidence that those persons are actively seeking ways to contribute to their community(ies) through their activities in a way that's similar to our approach to providing legal services.

## Client Types

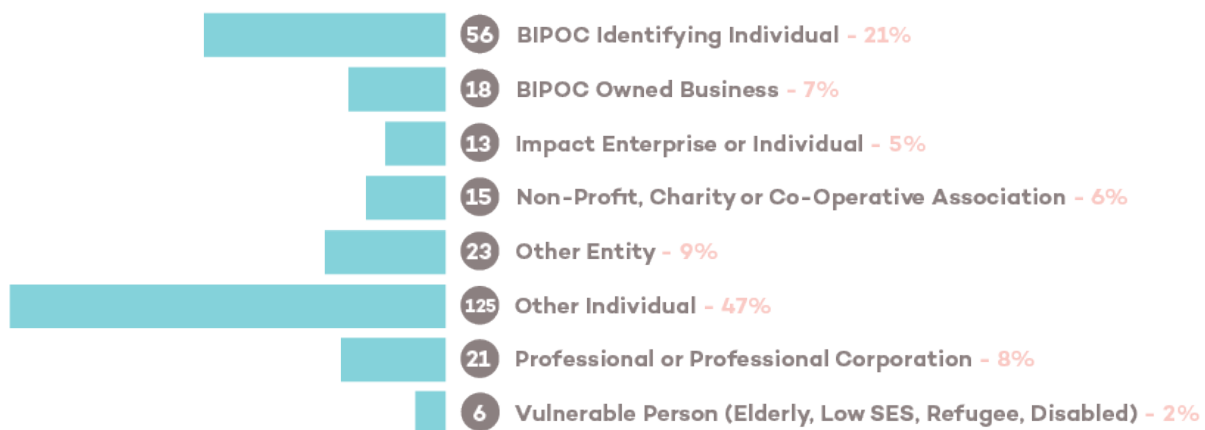
Here's some information about who our clients are that doesn't include any identifiable confidential information about them. In 2022, our client base was made up significantly of non-profits, charities, impact enterprises, minority groups and small businesses.

## 2023 + 2024 Goals

In 2023 and beyond, we are hoping to continue to grow our non-profit, charity, impact enterprise and underserved persons client base.

We're planning on achieving this by creating (and strengthening existing) strategic relationships with gatekeeping organizations like Access Pro-bono Society of British Columbia, startup incubators, Project Zero, and social and housing support providers, as well as by creating our own access to justice supports like free legal resources, affordable agreement templates, free summary advice, improving our limited scope service options, and other activities.

We would also like to continue to improve the quality and number of opportunities for our clients to provide feedback. We do not have a formal process of seeking and collecting client feedback at this time, though we do regularly engage in ad hoc feedback requests.



**X** Number of clients - Percentage of Client Base in Category

## Client Industries

Here's some information about the industries within which our 2022 clients operate. This information includes a small number of individual clients carrying on business as sole proprietorships as well as our organizational clients. This information is relevant to us for similar reasons to the above.

## 2023 + 2024 Goals

In 2024, like with client types, we intend to continue to grow our client base in industries which align with our public benefit aims. We intend to achieve these goals using similar tools as noted on the previous page regarding client types, as well as attending events and getting involved with online communities for industries that align with our public benefit aims.



**X** Number of clients - Percentage of Client Base in Category



# B IMPACT ASSESSMENT PERFORMANCE

Here you'll find more detailed information about how macushlaw performed on its 2022 B Impact Assessment.

## Macushla Law Corporation (dba macushlaw)

For Fiscal Year End Date: 31 Dec 2022

128.7



### Governance

QUESTIONS ANSWERED 21/21 OVERALL SCORE 21.5



### Workers

QUESTIONS ANSWERED 41/41 OVERALL SCORE 26.1



### Community

QUESTIONS ANSWERED 56/56 OVERALL SCORE 58.7



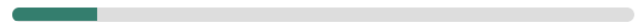
### Environment

QUESTIONS ANSWERED 21/21 OVERALL SCORE 7.3



### Customers

QUESTIONS ANSWERED 55/55 OVERALL SCORE 15.0



## Introduction

Companies are only eligible to apply for B Corp Certification if they obtain a score of 80 or higher, and macushlaw's 2021 B Impact Assessment score was 128.7.

macushlaw also performed very well compared with other businesses completing the B Impact Assessment.

The firm doesn't have any set target for 2023's B Impact Assessment performance, although it does intend to

make a material improvement in performance over its 2021 results.

We've provided additional detail regarding the particular ways in which macushlaw has achieved points in each of the categories of the B Impact Assessment below.

# GOVERNANCE

Here are some of the ways that macushlaw creates an impact from a governance perspective.



Governance

QUESTIONS ANSWERED 21/21  
OVERALL SCORE 21.5

Mission & Engagement

SCORE  
5.8/6

Ethics & Transparency

SCORE  
5.6/9

Mission Locked - Impact Business Model 10.0/10

SCORE



## Introduction

Governance is one of macushlaw's strongest areas of performance. macushlaw has taken significant steps towards enumerating and embedding its public benefit aims in its operations, and the B Impact Assessment rewards organizations that have taken steps to formalize, prioritize, and deeply adopt these aims such that they impact organizational operations from high-level strategic to day-to-day operational decision making.

## Corporate Form

macushlaw treats its public benefit aims as primary goals, equal in importance to generating profit. As a benefit company, macushlaw has enumerated specific public benefits including social, environmental, and specific target beneficiary-related aims, in its articles of incorporation, and have also enumerated these aims in its constitution and various firm policies. For example, macushlaw has a policy regarding rate reductions for qualifying clients and has a non-billable target of 250 hours per year per lawyer.

## KPIs and Data Collection

macushlaw has set certain KPIs for tracking its financial and public benefit aims and tracks, assesses, and reports on these KPIs on an ongoing basis. macushlaw also communicates with its lawyers monthly regarding their non-billable performance.

## Client Experience

macushlaw permits clients to apply for reduced rates, providing a meaningful opportunity for creating impact by providing reduced rate services to certain client types.

## Digital By Default

We have a distributed team and a centralized firm management system. We communicate clearly with our team members regarding who does what, and whom to contact for certain matters. Our written agreements with our team members clearly delineate roles and responsibilities.

## Transparency and Consultation

We have weekly team meetings to discuss our practices and key operational decisions. Our team's opinions are welcomed on virtually every operational decision and are incorporated into decision making. We love to take the opportunity to stay connected on a weekly basis and appreciate the value that each of our team members brings.

## Minimum Standards

We have various policies and guides setting out appropriate workplace conduct, client relations, and careful file administration. We carefully assess new

lawyer applications and have a formal process of assessing applicant suitability for our firm and past performance.

## Financial Transparency

We have both an internal and external bookkeeping team, fractional CFO support, and a tax accountant to prepare annual financial statements. These statements are presented to the entire firm and reviewed and approved by the board.

## Corporate Structure and Leadership Compensation Transparency

We disclose information about the company's shareholders and directors, including compensation, to our lawyers. Our lawyers are given the opportunity to ask questions and learn more about these matters.

## Governance in 2023 and Beyond

We've already made some improvements to our 2022 governance performance this year and have plans to make further strides this year and beyond.

### *Firm Structure Metamorphosis*

We made a final push to try and make this practice platform structure work. After investing heavily in a new set of marketing materials to better explain expectations, firm structure, earning potential and other components of our firm structure, we did not see any material increase (in fact we saw a material decrease) in per lawyer performance. We learned and evolved from these at times challenging experiences.

Our new firm structure will provide lawyers with salaries commensurate with a very reasonable target based on a 4 day work week and 6 weeks of vacation, and we will retain a generous performance based bonus for lawyers that exceed these targets.

### *Financial Reporting*

macushlaw adopted a radical transparency model to financial disclosure within the firm in 2022 and 2023 to date. We upload financial statements and summaries to our firm's intranet, and host meetings to review them and provide explanations to our team. Our founder's compensation, including remuneration or income other than salary, are fully disclosed to our team.



# WORKERS

Here are some of the ways that macushlaw creates a better way to practice for its lawyers and a better place for its employees and contractors to work.



## Introduction

Despite being a non-traditional workplace, macushlaw still scored relatively well in comparison to its peers on this section.

## Compensation Structure

macushlaw has a novel and lawyer-favorable compensation structure. Our lawyers contribute a small amount per month towards the firm's overhead expenses, the firm retains a small percentage of fees collected by each lawyer, and the remainder of their fees are paid directly to the lawyers. Typical fee splits in the legal industry are 40-60% to the firm, and our payment model can lead to fee splits much more favorable to the lawyer than the marketplace.

## Contractor Engagement

Our lawyers are contractors rather than employees. Though the payments are favorable to contractors, using a contractor structure also means that certain benefits and structures typically available to employees are not available to our lawyers. For example, our lawyers do not receive stock options, health or dental benefits plans, computers or cell phones for work use or have their law society or indemnity fund fees covered.

## Collaborative Training and Development

We regularly share and participate in CPD programs as a firm. We also provide ongoing training on new firm systems and provide regular feedback on systems performance. The firm invested significant time and energy in planning and supporting the implementation of business development strategies and opportunities for its team members. We provide each other with significant non-billable mentorship and support, though admittedly the lawyers direct these opportunities rather than the firm providing any formal mentorship or training programs. These opportunities arise organically, and the firm invests time and energy in creating an environment of support, collaboration, and shared success. In 2021 we had an informal but frequent, extensive, and ongoing internal feedback process both in co-worker interactions and via our frequent email correspondence and weekly meetings regarding various operational and practice matters. The firm invested significant time and energy in monitoring and providing feedback on areas of improvement.

## Attrition

We had 3 lawyers join macushlaw in 2022, and 2 lawyers depart the platform in the same year. In 2023 to July 31, 2023 we've had 3 lawyers join the firm and 1 depart.

One of the challenges of developing a novel firm structure is that we are constantly assessing and reassessing the traits that make for a successful macushlaw lawyer.

We expected to continue to have relatively high attrition rates in 2023, however, we are optimistic that attrition rates will significantly decline in the remainder of 2023 and 2024 under our new firm structure.

## Workers in 2023

We've been working hard to make gains over our 2022 performance in the workers category, as the mental health and well-being of our team is a primary driver for our firm's existence and structure. Here's a bit of info on our 2023 progress and plans.

### *Adoption of Benefit Plan*

By the end of 2023, we will adopt a formal firm wide benefits plan for our team.

### *Firm Structure Change*

As noted in a few sections in this report, we will be providing salaries and bonuses to our lawyers moving forward.

### *Wellness Resources*

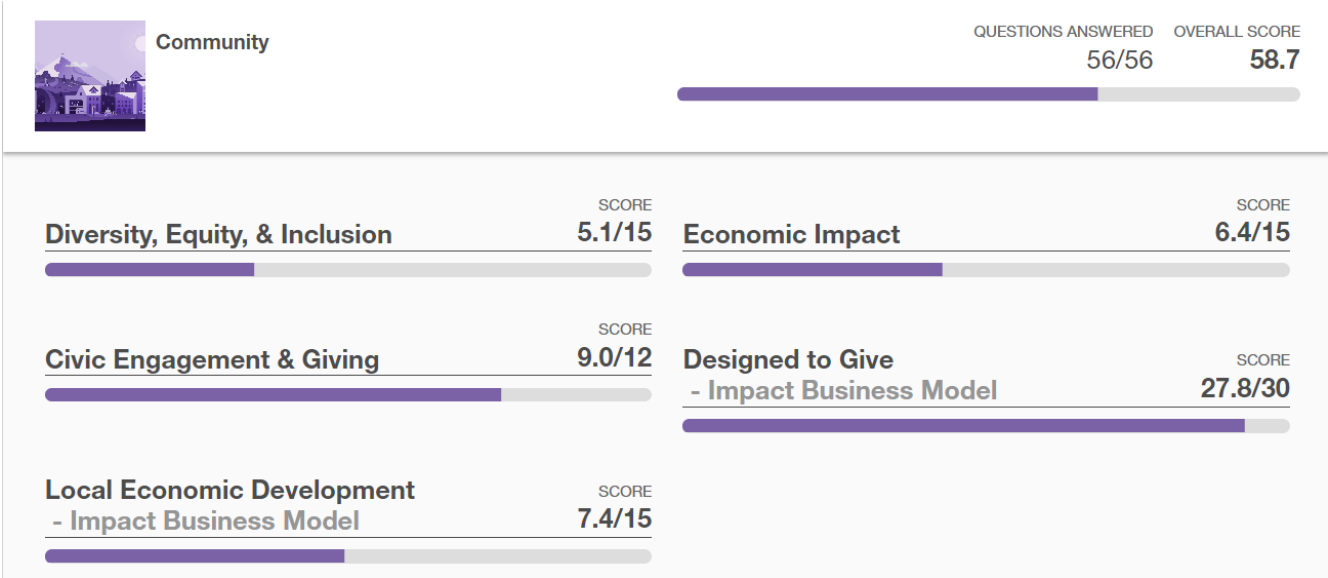
In collaboration with The Practice Lab, we generated a few helpful mental health resources to assist our team members with addressing common private practice workplace stressors.

### *Consultation*

As above, we've created a new system for consulting with our team members on important operational mechanisms and intend to continue to provide ongoing and formal opportunities for firm feedback and team member satisfaction assessment.

# COMMUNITY

Here are some of the ways that macushlaw builds and supports community through its operations.





## Introduction

macushlaw performed very well in the community category in its 2022 B Impact Assessment, though it still has room for improvement on diversity, equity, and inclusion.

## We're Local + Digital

macushlaw is a small private business focused primarily on serving the local community, although many of our clients are in rural or underserved areas. We want to balance contributions to the communities where our office is located and where our lawyers live, but we recognize that the concept of local community is shifting in a digital world. We understand that we can't isolate our impact just to our region, as the need for affordable, accessible legal services is expansive.

## Team Member Diversity

In 2022, macushlaw had a diverse group of team members across the immutable characteristics of racial, cultural, gender, sexual orientation, and socioeconomic backgrounds. Including part-time contractors, macushlaw's team consisted of three persons of ethnic minority groups and a member of the LGBTQ2+ community, and was in total 4/8 female.

## Pay Diversity

macushlaw had an inverse compensation relationship in 2022, where lawyer compensation was much higher than firm profit and the compensation of management and shareholders. James, the firm's founder, put more money into macushlaw and its affiliates including 253 Columbia than he took out, and received total compensation of less than \$30,000 between 2020 and the end of 2022. These sacrifices were necessary in order to keep the firm afloat during this phase of growth spending and due to the lower than anticipated average per lawyer income.

## Management Structure

macushlaw hired an operations manager and legal administrator in 2022, and our operations manager and the firm's founder and managing lawyer together managed the firm in 2022.

## Procurement Practices

macushlaw informally favours services and products provided by businesses owned and operated by underrepresented groups. In 2022, the majority of our key external services providers, including our accounting, marketing and branding, copywriting, and merchandise

suppliers, are owned and operated by women or BIPOC persons. The vast majority of the company's expenses were paid to small, local suppliers.

## Giving Behavior

Our firm and lawyers donate significant monetary amounts and pro bono and other non-billable time to non-profits, charities, and other organizations or activities which are beneficial to the community. We strive to celebrate and encourage this giving behaviour. We track this data internally, and report on performance on a monthly basis to our team members.

Throughout 2022 our lawyers were subject to a community contribution target and a monetary bonus was only payable to lawyers that met these targets.

macushlaw sponsored Access Pro Bono Society of British Columbia's Everyone Legal Clinic in 2022, and James the firm's founder volunteers as a supervising lawyer to support the program.

## Industry Involvement

macushlaw and its lawyers have been intimately involved in improving outcomes for small firms and solo practitioners and improving the community contribution of this sector of the legal industry. Macushlaw's founder helped create, and regularly supports, a small firm and solo practice group called British Columbia Small Firm or Solo Practitioners (BCSOS), which provides community support to small law practitioners, and our firm and lawyers are engaged on a daily base with providing meaningful contributions to this community. macushlaw and its lawyers also frequently participate in pro bono summary advice clinics and encourage other market participants to do the same.

## Community in 2023

Here are some of the ways that macushlaw has already improved or is planning to improve on its performance in the Community category in 2023:

### *Promotion of Non-Billable Contributions*

Our new compensation structure will retain the community contribution target.

### *Everyone Legal Clinic*

macushlaw renewed its support of the Everyone Legal Clinic in 2023.

# ENVIRONMENT

Here are some of the ways that macushlaw prevented harm to the environment through its operations.



## Environment

QUESTIONS ANSWERED OVERALL SCORE

21/21

7.3

### Environmental Management

SCORE

1.8/7

### Air & Climate

SCORE

2.5/7

### Water

SCORE

0.3/2

### Land & Life

SCORE

1.5/4

## Paperless

macushlaw is a primarily paperless law office. Unless required by law, client preference, or other third-party imposed requirement, we do not keep or create physical records. We keep our file records and corporate records digitally using state-of-the-art available legal technology.

## Digital By Default

Our firm is a member of a co-working space for lawyers in Gastown, Vancouver, British Columbia called 253 Columbia. Our lawyers primarily work remotely, taking up little more resources than they would otherwise be consuming in their daily lives. 253 Columbia has several energy efficiency practices and policies in place, and macushlaw abides by those policies to limit environmental impact. 253 Columbia is also bike and foot commuter friendly. Our firm also prioritizes digital meetings over in-person meetings. As a result, we produce zero waste to landfill/ocean, and produce only a small amount of recyclable waste annually.

## Environment in 2023

Here are some of the ways macushlaw has already improved or is planning to improve on its performance in the Community category in 2022 and beyond:

## *Sustainable Procurement*

We are considering implementing a policy regarding procurement of sustainable home-office materials and a system for safe disposal of e-waste and other hazardous materials purchased for home office or transitory use.

## *Environmental Management*

We are considering an environmental management system for implementation by the end of 2023 which would include policies around disposal of e-waste and hazardous materials.

This was a part of our 2022 plans however our financial performance took our attention away from a number of 'wish list' projects like this.

## *Environmental Performance*

We are considering ways of better tracking our environmental performance as a digital by default, paperless law firm and intend to report on these data points in our 2023 annual report and onwards.

This was a part of our 2022 plans however our financial performance took our attention away from a number of 'wish list' projects like this.





# CUSTOMERS

Here are some of the ways that macushlaw provided benefits to its customers, and in particular the underserved.



## Customers

QUESTIONS ANSWERED 55/55  
OVERALL SCORE 15.0

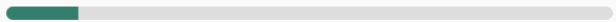
### Customer Stewardship

SCORE  
2.8/5



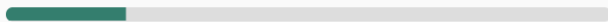
### Economic Empowerment for the Underserved - Impact Business Model

SCORE  
3.5/30



### Support for Underserved/Purpose Driven Enterprises - Impact Business Model

SCORE  
5.9/30



### Serving Underserved Populations (Direct) - Impact Business Model

SCORE  
2.6/45



## Introduction

Our firm promotes access to justice in a variety of ways. Here are some of the ways that macushlaw provided benefits to our customers in 2022.

### Tiered Rates

Our clients can apply for discounted rates by disclosing some detail about their circumstances. Non-profits, charities, co-operatives, impact enterprises, seniors, refugees, LGBTQ2+ identifying, BIPOC identifying, and other underserved, vulnerable, or traditionally inequity suffering persons can apply for reduced rates with our firm.

### Lower Standard Market Rates

We also set a lower standard rate than our competitors in the same region. We're able to get our rates down primarily by being digital-by-default and otherwise reducing our overhead.

### Flex Fees

Whenever it makes sense, we try to provide legal services on alternative billing structures. This gives us an incentive to provide services in a more efficient manner and to better understand the value behind our services, as well as providing clients with certainty and predictability in their legal fees.

### Non-Billable Targets

As noted above, our firm has no billable target, but it does have a non-billable target which can be contributed to with pro bono and low bono legal services, non-legal services related volunteerism, and other means.

### Customers in 2023

Here are some of the ways macushlaw has already improved or is planning to improve on its performance in the Customer category in 2023 and beyond:

### Rate Increase

We have made the difficult decision to raise our standard rates in the fall of 2023. Inflation has affected macushlaw like many other businesses and we have limited options available to close the gap over the short term. Rate increases are common in the legal industry year over year, and we hope not to increase our rates in 2024 to compensate for this mid-year increase.

### Streamlined Client Intake Process

In 2023, we invested heavily in a new, more streamlined and personal-information sensitive client intake form which separated the fee reduction application from our standard intake form, but invites every client to complete a fee reduction form if they feel comfortable.

We continue to generate automations internally to reduce the time it takes to process and input this data into Clio (our client management software).

### Firm Processes

When we were a team of 1-2, it was generally easy to keep track of inquiring clients. As we grow, we've been updating our processes and tracking system for new client inquiries to ensure that all our lawyers have equal opportunity to take on new work and ensure client inquiries are responded to as soon as possible. These new processes also help us triage time-sensitive work.

We continue to work to serve as many clients as possible and make the client experience as seamless as possible, however our firm receives a very high number of general inquiries many of which we are not able to service. We have been investing in improved automations to ensure these inquiries are addressed in a timely manner and to refer clients valuable resources where we are unable to assist.



# DISCLOSURE QUESTIONNAIRE

Here's some information on the results of our disclosure questionnaire, which is the last section of the B Impact Assessment.

macushlaw received a score of 0 on its 2022 B Impact Assessment Disclosure Questionnaire, which is a good thing! Scoring 0 means that we have nothing to hide, and nothing to disclose that is detrimental to one of the other benefit categories measured in a B Impact Assessment.



## Disclosure Questionnaire

Disclosure Questionnaire

QUESTIONS ANSWERED

51/51

OVERALL SCORE

0.0

OPERATIONS SCORE

0.0

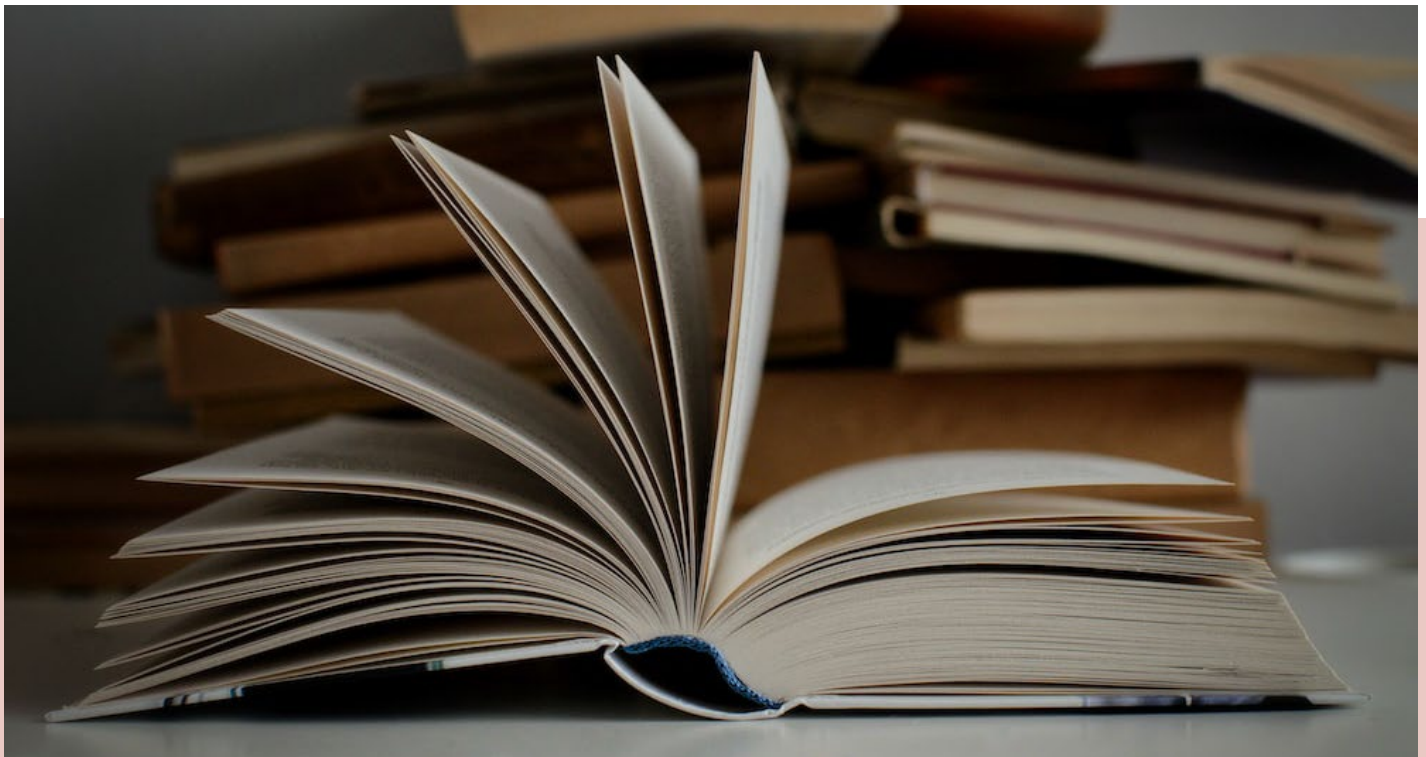
IBM SCORE

0.0

N/A SCORE

0.0

The Disclosure Questionnaire identifies any potentially sensitive industries, practices, outcomes or fines/sanctions of your company. It does not factor into a company's B Impact Assessment score, but is reviewed to determine eligibility for B Corp Certification.



# SCHEDULE A

Here you'll find macushlaw's complete 2022 data, and in some case 2023 YTD and certain 2023 annualized projections.

## A.i. - FIRM FINANCIAL SUMMARY

Data Point	2021	2022	2023 YTD <sup>2</sup>	2023 Proj.
Revenue	\$374,876	\$491,326	\$336,197	\$670,000
Expenses	\$345,417	\$415,025	\$242,085	\$500,000
Profit	\$27,323	\$66,521	\$26,620	\$50,000
Billable Time (hrs)	1,597h	2,549h	1,891h	3,800h
Billable Time (value)	\$378,821	\$505,723	\$336,197	\$670,000
Billed Time (hrs)	1,301h	1,406h	771h	1500h
Billed Time (value)	\$378,821	\$459,650	\$295,260	\$600,000
Collected Time (hrs)	1,299h	1,405h	708h	1400h
Collected Time (value)	\$320,299	\$459,523	\$273,117	\$550,000
Collections Rate	100%	100%	92%	92%
Utilization Rate <sup>3</sup>	25%	22%	23%	25%
Realization Rate <sup>4</sup>	81%	55%	41%	80%
Daily Billable Hour Average	2.0h	1.7h	1.9h	2h
Daily Billed Hour Average	1.6h	1.0h	.8h	1h
Daily Collected Hour Average	1.6h	1.0h	.7h	.9h

## A.ii. -LAWYER FINANCIAL SUMMARY<sup>5</sup>

Data Point	2021	2022	2023 YTD <sup>6</sup>
Total Earned Lawyer Commissions	\$91,305	\$182,234	\$131,677
Average Monthly Lawyer Commissions	\$48,968	\$8,987	\$6,170
Monthly Billable Hour Average	44h	55h	45h
Per-Billable-Hour Earnings	\$73	\$129	\$156
Average Monthly Overhead Allocations (GST excluded)	\$768	\$1,477	\$1,500
Lawyer Collected Fees to Lawyer Income (Fee Split %) <sup>7</sup>	58%	67%	43%

## A.iii. - COMMUNITY CONTRIBUTION DATA

Data Point	2021	2022
Dollars Donated (Including In Kind)	\$2,500	\$11,944
Value of Discounts and Discounted Rates	\$42,095	\$38,511
Non-Billable Time	750h	822h
Revenue from Contributor Rate Clients	\$130,478	\$75,249
Revenue from Equity Rate and Low-bono Clients	\$44,840	\$88,713

<sup>2</sup> Based on 2023 Q1 and Q2.

<sup>3</sup> Utilization rate is a measure of productivity; utilization quantifies how much available working time is recorded as billable.

<sup>4</sup> Realization rate is a measure of value efficiency; realization surfaces the proportion of your billable work that is actually billed to clients.

<sup>5</sup> Our lawyer financial summaries exclude lawyers that are in breach of their contracts (in other words, not carrying on viable practices). In 2022 we had two lawyers that did not carry on viable practices, one of whom we offboarded in 2022 and one of whom offboarded in 2023. In 2023 between January and July 2023, we had four total non-compliant lawyers. The per-lawyer financial data of these non-compliant lawyers is significantly lower than the average data presented here.

<sup>6</sup> Based on 2023 Q1 and Q2.

<sup>7</sup> Reported numbers may be slightly inaccurate due to crude calculations to address GST and expenses which otherwise would have artificially inflated the lawyers' fee splits.



## SCHEDULE B

Enclosed as Schedule B is our completed 2022 B Impact Assessment.

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[See attached]



## Governance

# Mission & Engagement

OPERATIONS

5.8

## Level of Impact Focus

Describe your company's approach to creating positive impact.

This is an unweighted question that will not impact your score and is asked only for research/benchmarking purposes.

- ☐ Creating positive social or environmental impact is not a focus for our business
- ☐ We occasionally think about the social and environmental impact of some aspects of our business, but not frequently.
- ☐ We frequently consider our social and environmental impact, but it isn't a high priority in decision-making.
- ☐ We consistently incorporate social and environmental impact into decision-making because we consider it important to the success and profitability of our business.
- ☒ We treat our social and environmental impact as a primary measure of success for our business and prioritize it even in cases where it may not drive profitability.

Points Available: 0.00

## Mission Statement Characteristics

Does your company's formal, written corporate mission statement include any of the following?

A formal written corporate mission statement is one that is either publicly facing or formally shared with the employees of the company. Please check all that apply.

- ☐ No social or environmental commitment
- ☐ A general commitment to social or environmental responsibility (e.g. to conserve the environment)
- ☒ A commitment to a specific positive social impact (e.g. poverty alleviation, sustainable economic development)
- ☒ A commitment to a specific positive environmental impact (e.g. reducing waste sent to landfills through upcycled products)
- ☒ A commitment to serve a target beneficiary group in need (e.g. low-income customers, smallholder farmers)
- ☐ We have no written mission statement

Points Earned: 0.75 of 0.75

## Mission Statement

Please share the text of your formal mission statement here.

To make legal services more accessible and affordable for clients, in particular for those contributing the most to society, or the most vulnerable within it, to make the practice of law happier, more meaningful, and more sustainable for lawyers, and to positively impact our communities in the process.

Points Available: 0.00

---

## Social and Environmental Decision-Making

How does your company integrate social and environmental performance into decision-making?

Your answers determine which future questions in the assessment are applicable to your company.

- ☒ Employee training that includes social or environmental issues material to our company or its mission
- ☒ Manager roles with job descriptions that explicitly incorporate social and environmental performance
- ☒ Performance reviews that formally incorporate social and environmental issues
- ☐ Compensation and job descriptions of executive team members that include social and environmental performance
- ☒ Board of Directors review of social and environmental performance
- ☐ We measure our externalities in monetary terms and incorporate them into our financial balances
- ☒ Other - please describe
- ☐ None of the above

Points Earned: 1.35 of 1.50

---

## Board Review of Social or Environmental Performance

Does the Board of Directors or equivalent governing body review your company's social or environmental performance on at least an annual basis?

- ☐ No, our Board doesn't review that
- ☐ Yes, the Board receives a general update on the company's social or environmental performance
- ☒ Yes, the Board reviews key performance indicators (KPIs) on the company's social or environmental performance
- ☐ N/A - Our company has no Board of Directors or equivalent governing body

Points Earned: 1.50 of 1.50

---

## Stakeholder Engagement

Has your company done any of the following to engage stakeholders about your social and environmental performance?

- ☐ We have an advisory board that includes stakeholder representation
- ☐ We have a formal stakeholder engagement plan or policy that includes identification of relevant stakeholder groups
- ☒ We have created mechanisms to identify and engage traditionally underrepresented stakeholder groups or demographics
- ☒ We have formal and regular processes in place to gather information from stakeholders (focus groups, surveys, community meetings, etc.)
- ☒ We have formal procedures to address results from stakeholder engagement, with a designated individual or team responsible for appropriate follow ups.
- ☒ We report the results of stakeholder engagement on social and environmental performance to the highest level of oversight in the company, such as the Board
- ☒ We publicly report on stakeholder engagement mechanisms and results
- ☒ Other - please describe
- ☐ No formal stakeholder engagement

Points Earned: 0.75 of 0.75

---

## Social/Environmental Key Performance Indicators

Are there key performance indicators (KPIs) or metrics that your company tracks at least annually to determine if you are meeting your social or environmental objectives?

- ☒ We measure KPIs/metrics or outputs that we have identified and defined in order to determine if we are achieving our social and environmental objectives
- ☒ We measure social and environmental outcomes over time (examples: 3rd-party impact assessments, progress out of poverty indexing, beneficiary outcome surveys, etc.)
- ☐ We don't track key social or environmental performance indicators

Points Earned: 1.50 of 1.50

## Ethics & Transparency

OPERATIONS

5.6

---

## Governance Structures

What is the company's highest level of corporate oversight?

- ☒ Owner or Manager Governed (including Board of Directors with only owners/ executives)
- ☐ Management, Executive Committee, or Democratic Governance
- ☐ Non-Fiduciary Advisory Board
- ☐ Board of Directors (with at least one member who is not an executive or owner of the company)

Points Available: 1.06

---



## Internal Good Governance

How does your company support internal management and good governance?

- ☒ We have a formal organizational chart outlining the management and reporting structure of the company
- ☒ We have written job descriptions for all employees outlining responsibilities and decision-making authority
- ☒ We have management team meetings to plan strategy or make operational decisions
- ☒ Other - please describe
- ☐ None of the above

Points Earned: 1.06 of 1.06

---

## Ethics Policies and Practices

What practices does your company have in place to promote ethical decision-making and prevent corruption?

- ☒ A written Code of Ethics
- ☐ A written whistleblower policy
- ☒ We have created internal financial controls
- ☒ We have conducted an ethics-focused risk assessment in the last two years
- ☒ Other (please describe)
- ☐ None of the above

Points Earned: 0.90 of 1.06

---

## Reviewed / Audited Financials

Does the company produce financials that are reviewed or audited by the Board, other formal governing body, or independent third party?

- ☒ Yes
- ☐ No

Points Earned: 1.06 of 1.06

---

## Company Transparency

What information does the company make publicly available and transparent?

Your answers determine which future questions in the assessment are applicable to your company.

- ☒ Beneficial ownership of the company
- ☒ Financial performance (must be transparent to employees at minimum)
- ☒ Social and environmental performance (e.g. impact reports)
- ☒ Membership of the Board of Directors
- ☐ None of the above

Points Earned: 1.06 of 1.06

---

## Financial Transparency with Employees

How does your company formally share financial information with full-time employees?

Exclude compensation data. Please check all that apply.

- ☐ We have no formal documented process to share financial information with employees
- ☒ Our company discloses all financial information (except salary info) at least yearly
- ☐ Our company discloses all financial information (except salary info) at least quarterly
- ☐ In addition to sharing financials, our company also has an intentional education program around shared financials
- ☒ In addition to sharing financials with employees, our company publicly reports its financial statements

Points Earned: 0.53 of 1.06

---

## Impact Reporting

Does your company publicly share information on your social or environmental performance on an annual basis?

- ☒ We provide descriptions of our social and environmental programs and performance
- ☒ We voluntarily share social or environmental performance scorecards
- ☒ Specific quantifiable social or environmental indicators or outcomes are made public
- ☐ We set public targets and share progress to those targets
- ☒ We present information in a formal report that allows comparison to previous time periods
- ☒ Reporting information / structure is based on a comprehensive third party standard (ex. GRI or B Impact Assessment)
- ☐ A third party has validated / assured the accuracy of the information reported
- ☒ Impact reporting is integrated with financial reporting
- ☐ We don't report publicly on social or environmental performance

Points Earned: 1.06 of 1.06

## Governance Metrics

OPERATIONS

**0.0**

---

This section asks for your company to provide important financial information that will be referenced later in the assessment.

## Last Fiscal Year

On what date did your last fiscal year end?

If your company has not yet completed its first fiscal year, please put your anticipated fiscal year end date.

On what date did your last fiscal year end?

Points Available: 0.00

---

# Reporting Currency

Select your reporting currency

☒ Canadian Dollar - CAD

Points Available: 0.00

---

## Revenue Year Before Last

Total Earned Revenue

From the fiscal year before last

If your company has not yet completed its first fiscal year, please put \$0

From the fiscal year before last

☐ We do not track this

Points Available: 0.00

---

## Revenue Last Year

Total Earned Revenue

From the last fiscal year

This question will be used for scored calculation questions later in the assessment. Please complete for accurate scoring. If your company has not yet completed its first fiscal year, please put \$0

From the last fiscal year

☐ We do not track this

Points Available: 0.00

---

## Net Income Last Year

Net Income

From the last fiscal year

If your company has not yet completed its first fiscal year, please put \$0

From the last fiscal year

☐ We do not track this

Points Available: 0.00

---

# Net Income Year Before Last

Net Income

From the fiscal year before last

From the fiscal year before last

☐ We do not track this

Points Available: 0.00

IMPACT BUSINESS MODELS

## Mission Locked - Impact Business Model

10.0

Recognizes corporate forms and amendments that preserve mission and/or considers stakeholders regardless of company ownership

### Mission Lock

Separate from a mission statement, what has your company done to legally ensure that its social or environmental performance is a part of its decision-making over time, regardless of company ownership?

This question is related to the legal requirement for Certified B Corps. Click "Learn" for more information and resources about this requirement.

- ☐ Signed a contract or Board resolution committing to adopting a legal form that requires consideration of all stakeholders (e.g. signed B Corp Agreement)
- ☐ Adopted a specific legal entity or governance structure that preserves mission over time, but does not require consideration of all stakeholders in its decision-making (e.g. cooperative)
- ☐ As a company wholly owned by another company that has not done so, amended corporate governing documents or adopted a legal entity that requires consideration of all stakeholders in its decision-making (e.g. benefit corporation, completed B Corp legal amendment)
- ☒ As an independent or publicly-owned business, amended corporate governing documents or adopted a legal entity that requires consideration of all stakeholders in its decision-making (e.g. benefit corporation, completed B Corp legal amendment)
- ☐ None of the above

Points Earned: 10.00 of 10.00

### Workers

OPERATIONS

## Workers Impact Area Introduction

0.0

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



## Majority Hourly vs. Salaried Workers

Are the majority (greater than 50%) of your employees paid on a fixed salary or a daily or hourly wage?

This is a REQUIRED question that determines the set of additional questions your company will respond to regarding your employee impact.

- ☒ Fixed Salary
- ☐ Daily or hourly wage

Points Available: 0.00

---

## Use Of Contracted Labor

Is any of your company's labor performed by subcontracted organizations or individuals, such as outsourced staffing services or independent contractors?

Your answers determine which future questions in the assessment are applicable to your company.

- ☐ Yes, some of our labor is contracted to third party subcontractors that manage staff on our behalf
- ☒ Yes, we hire individual independent contractors who are contracted to work 20+ hours per week for the company indefinitely, or for longer than a 6 month period
- ☐ While we utilize independent contractors, they do not work for us greater than 20 hours per week for longer than a 6 month period
- ☐ None of the above

Points Available: 0.00

---

## Independent Contractor Instructions

For the remainder of the Workers section, you should consider independent contractors that work for the company 20+ hours per week over a 6+ month period as "employees" or "workers"

- ☒ Ok, I will consider all independent contractors that meet these specifications in my responses to the remaining questions in the Workers section.

Points Available: 0.00

---

## Workers Impact Business Model Introduction

Is your company structured to benefit its employees in either of the following ways?

Your answers determine which future questions in the assessment are applicable to your company.

- ☒ Ownership structures that provide significant equity (>40%) and empowerment to all employees (e.g. employee-owned companies, cooperatives)
- ☐ Providing high quality jobs or professional development for individuals with chronic barriers to employment (workforce development programs)
- ☐ None of the above

Points Available: 0.00

---

# Ownership Eligibility

Are all employees formally eligible to participate in the ownership structure of the company?

Your answers determine which future questions in the assessment are applicable to your company.

- ☐ Yes
- ☒ No

Points Available: 0.00

---

## # of Full Time Workers

Number of Total Full-Time Workers

Current Total Full-Time Workers

Please click "Learn More" to understand how to answer this question.

Current Total Full-Time Workers

☐ We do not track this

Points Available: 0.00

---

## # of Full Time Workers Last Year

Number of Total Full-Time Workers

Total full-time workers twelve months ago

Please click "Learn More" to understand how to answer this question.

Total full-time workers twelve months ago

☐ We do not track this

Points Available: 0.00

---

## # of Part Time Workers

Number of Total Part-Time Workers

Current Total Part-Time Workers

Please click "Learn More" to understand how to answer this question.

Current Total Part-Time Workers

☐ We do not track this

Points Available: 0.00

---

## # of Part Time Workers Last Year

Number of Total Part-Time Workers

Total part-time workers twelve months ago

Please click "Learn More" to understand how to answer this question.

Total part-time workers twelve months ago

☐ We do not track this

Points Available: 0.00

---

## # of Temporary Workers

Number of Total Temporary Workers

Current Total Temporary Workers

Please click "Learn More" to understand how to answer this question.

Current Total Temporary Workers

☐ We do not track this

Points Available: 0.00

---

## # of Temporary Workers Last Year

Number of Total Temporary Workers

Total temporary workers twelve months ago

Please click "Learn More" to understand how to answer this question.

Total temporary workers twelve months ago

☐ We do not track this

Points Available: 0.00

## Financial Security

OPERATIONS

9.6

---

## Lowest Paid Wage

What is the company's lowest wage as calculated on an hourly basis?

Please exclude students and interns in this calculation.

What is the company's lowest wage as calculated on an hourly basis?

☒ We do not track this

Points Available: 0.00

---

## % of Employees Paid Individual Living Wage

What percentage of employees on an FTE (Full Time Equivalent) basis are paid at least the equivalent of a living wage for an individual?

Please exclude students and interns in this calculation.

- ☐ <75%
- ☐ 75-89%
- ☐ 90-99%
- ☒ 100%
- ☐ N/A

Points Earned: 2.96 of 2.96

---

## % of Employees Paid Family Living Wage

What percentage of employees on an FTE (Full Time Equivalent) basis are paid at least the equivalent of a living wage for a family?

Please exclude students and interns in this calculation.

- ☐ <75%
- ☐ 75-89%
- ☐ 90-99%
- ☒ 100%
- ☐ N/A

Points Earned: 2.96 of 2.96

---

## % Above the Minimum Wage

What percentage above the legal minimum wage does your lowest-paid hourly employee earn?

Please answer this question ONLY taking into account hourly workers. If you do not have hourly workers, select N/A.

- ☐ 0% - Lowest wage is equivalent to minimum wage
- ☐ 1-9%
- ☐ 10-29%
- ☐ 30-49%
- ☐ 50-75%
- ☐ 75%+
- ☒ N/A - We do not employ hourly workers

Points Available: 1.48

---



## Initiatives To Increase Wages and Benefits

If it is not possible to verify a living wage in your country, has your company participated in any leadership initiatives/agreements to increase wages or benefits to workers provided in your country or industry?

Examples include commissioning a living wage calculation. Select N/A if living wage already exists.

- ☐ Yes
- ☐ No
- ☒ N/A - Living wage already exists

Points Available: 1.48

---

## Compensation Policies and Practices

Does your company offer any of the following additional financial benefits to non-executive workers?

Your answers determine which future questions in the assessment are applicable to your company.

- ☒ Cost of living adjustments that match inflation rates of the country
- ☒ Bonuses or profit-sharing
- ☐ Employee ownership opportunities
- ☐ None of the above

Points Earned: 0.99 of 1.48

---

## Employees Receiving a Bonus

What percentage of full-time and part-time employees, excluding founders and executives, received a monetary bonus in the last fiscal year?

- ☐ 0%
- ☐ 1-24%
- ☐ 25-49%
- ☒ 50-74%
- ☐ 75-99%
- ☐ 100%
- ☐ N/A

Points Earned: 0.74 of 1.48

---

## Significance of Bonuses

What was the equivalent percentage of profits that were distributed as bonuses to non-executive workers in the last fiscal year?

- ☐ No bonus payout, or no bonus plan
- ☐ 5% or less
- ☒ 5-10%
- ☐ 10-15%
- ☐ 15-20%
- ☐ >20%
- ☐ Bonuses were paid to non-executive workers, despite the company not earning a profit

Points Earned: 0.56 of 1.48

---

## % Participation in Employee Ownership

What percentage of all full-time employees have been granted stock, stock options, or stock equivalents (including participation in an ESOP or other qualified ownership plans) in the company?

Select N/A if your company is a consumer/shared services cooperative, a producer cooperative or a nonprofit.

- ☐ 0%
- ☒ 1-24%
- ☐ 25-49%
- ☐ 50-74%
- ☐ 75-99%
- ☐ 100%
- ☐ N/A

Points Earned: 0.37 of 1.48

---

## Retirement Programs

Do employees have access to any of the following savings programs for retirement?

- ☒ Government-sponsored pension or superannuation plans
- ☐ Private Pension or Provident Funds
- ☐ Plan that specifically includes Socially-Responsible Investing option
- ☐ None of the above

Points Earned: 1.11 of 1.48

---

## Financial Services for Employees

What financial products, programs, or services does your company provide that help to meet financial health needs of hourly employees?

Please answer this question ONLY taking into account hourly workers. If you do not have hourly workers, select N/A.

- ☐ Direct deposit
- ☐ Access to free or affordable banking services or payroll cards (e.g. free ATM debit card)
- ☐ Financial management tools or coaching
- ☐ Emergency or short-term savings programs
- ☐ Low-interest or interest-free loans
- ☐ Debt management, refinancing, or loan payment contributions
- ☐ Employer match for deposits into savings accounts
- ☐ Paychecks issued off-schedule on a need basis
- ☐ Tax preparation services
- ☐ Other - please describe
- ☐ None of the above
- ☒ N/A - We do not employ hourly workers

Points Available: 0.74

## Health, Wellness, & Safety

OPERATIONS  
**4.0**

### Government Provision Of Healthcare

How is healthcare provided in the country where the majority of employees reside?

- ☒ Universal Provision of Basic Healthcare Services (e.g. United Kingdom)
- ☐ Government-mandated or -provided health insurance programs (e.g. Switzerland)
- ☐ None of the Above

Points Available: 0.00

### Healthcare Coverage

What percentage of workers receive healthcare coverage either through a government plan or paid by the company?

If healthcare is covered through the company, only consider workers for which the company pays the majority of healthcare costs.

- ☐ <75%
- ☐ 75-84%
- ☐ 85-94%
- ☒ 95%+

Points Earned: 4.00 of 4.00

## Supplementary Health Benefits

What benefits does your company provide to all full-time tenured workers to supplement government programs?

Only select benefits the company pays the majority of costs to all full-time tenured workers. Select Other if the company covers less than 50% of the expenses for the benefits listed or other benefits offered.

- ☐ Disability coverage or accident insurance
- ☐ Life insurance
- ☐ Private dental insurance
- ☐ Private supplemental health insurance
- ☐ Other - please describe
- ☒ None of the above

Points Available: 4.00

---

## Supplementary Health Benefits Eligibility for Part-Time Workers

When do part-time workers become eligible to participate in the supplementary benefits offered by your company?

If applicable, please select one answer indicating tenure requirements (answers 1-2), and one answer indicating weekly hour requirements (answers 3-4).

- ☐ Part-time workers are not eligible at time of hire, but become eligible to participate within their first 6 months of employment
- ☐ Part-time workers are eligible to participate at time of hire
- ☐ Part-time workers are only eligible if they work more than 20 hours a week
- ☐ Part-time workers are eligible even if they work less than 20 hours a week
- ☐ We do not offer supplementary health benefits to part-time workers
- ☒ N/A - We don't have part-time employees

Points Available: 4.00

## Career Development

OPERATIONS

**4.9**

---

## Professional Development Policies and Practices

Does your company provide any of the following training opportunities to workers for professional development?

Your answers determine which future questions in the assessment are applicable to your company.

- ☒ We have a formal onboarding process for new employees
- ☒ We offered ongoing training on core job responsibilities to employees within the last year
- ☐ We have a policy to encourage internal promotions and hiring for advanced positions (e.g. posting job openings internally first)
- ☒ We provide cross-skills training for career advancements or transitions (e.g. management training for non-managers)
- ☐ We provide non-career-specific life-skill training (e.g. financial literacy, English as a Second Language)
- ☒ We facilitate or have an allocated budget for external professional development opportunities, (e.g. conference attendance, online trainings)
- ☐ We provide reimbursements or programs for intensive continuing education credentials (e.g. college degrees, professional licensures)
- ☐ None of the above

Points Earned: 0.90 of 1.50

---

## Amount of Training for New Hires

What was the average amount of training that a newly hired worker received in the past twelve months?

Use average of both full-time and part-time employees.

- ☐ No training
- ☐ On-the-job training (one day to one week)
- ☒ On-the-job training (one week to one month)
- ☐ Apprenticeship or technical training (over one month)
- ☐ N/A - No new hires during the last 12 months

Points Earned: 1.00 of 1.50

---

## Employee Review Process

Which of the following is included or applies to your company's formal process for providing performance feedback to employees?

Check all that apply.

- ☐ Process has a regular schedule and is conducted at least annually
- ☒ Peer and subordinate input
- ☒ Written guidance for career development
- ☒ Social and environmental goals
- ☒ Clearly-identified and achievable goals
- ☒ A 360-degree feedback process
- ☒ All tenured employees receive feedback
- ☐ None of the above

Points Earned: 3.00 of 3.00



---

## Skills-Based Training Participation

Excluding newly hired workers, what % of full-time and part-time workers received the following types of formal training during the last 12 months?

Skills-based training to advance core job responsibilities

- ☐ 0%
- ☐ 1-24%
- ☐ 25-49%
- ☐ 50-74%
- ☒ 75%+
- ☐ Don't know

Points Earned: 0.29 of 0.29

---

## Cross-Job Skills Training Participation

Excluding newly hired workers, what % of full-time and part-time workers received the following types of formal training during the last 12 months?

Skills-based training on cross-job functions beyond regular responsibilities (e.g. public speaking training, management training for non-managers)

- ☐ 0%
- ☒ 1-24%
- ☐ 25-49%
- ☐ 50-74%
- ☐ 75%+
- ☐ Don't know

Points Earned: 0.07 of 0.29

---

## External Professional Development Participation

What percentage of full-time workers has participated in external professional development or lifelong learning opportunities in the past fiscal year?

Professional development should be paid for in advance, reimbursed or subsidized by the company.

- ☒ 0%
- ☐ 1-24%
- ☐ 25-49%
- ☐ 50-74%
- ☐ 75%+

Points Available: 0.57

---

## Engagement & Satisfaction

OPERATIONS

**0.9**

---

## Employee Handbook Information

What is included in your company's written and accessible employee handbook?

- ☒ A non-discrimination statement
- ☐ An anti-harassment policy with reporting mechanisms, processes, and disciplinary procedures
- ☐ A statement on work hours
- ☐ Policies on pay and performance issues
- ☒ Policies on benefits, training and leave
- ☐ Grievance resolution process
- ☐ Disciplinary procedures and possible sanctions
- ☐ A neutrality statement regarding workers' right to bargain collectively and freedom of association
- ☐ Prohibition of child labor and forced or compulsory labor
- ☐ We have no written employee handbook

Points Earned: 0.17 of 0.43

---

## Paid Secondary Caregiver Leave

What secondary parental leave policies are available to your workers, either through your company or a government program?

Select all that apply, but only select one answer indicating the total amount of paid time equivalent (answers 2-4). See "Learn" for further instructions.

- ☐ Workers receive unpaid time off for secondary parental leave
- ☐ Workers receive up to 2 weeks (or full pay equivalent) paid leave
- ☐ Workers receive between 2 to 5 weeks (or full pay equivalent) paid leave
- ☐ Workers receive greater than 5 weeks (or full pay equivalent) paid leave
- ☐ Policy does not distinguish between primary and secondary caregiving, or provides equivalent time and pay to both
- ☒ No secondary caregiver leave is offered to employees

Points Available: 0.87

---

## Supplementary Benefits

What supplementary benefits are provided to a majority of non-managerial workers?

Including full time and part time employees. Please check all that apply.

- ☐ On-site childcare
- ☐ Off-site subsidized childcare
- ☐ Free or subsidized meals
- ☐ Policy to support breastfeeding mothers
- ☐ Other - please describe
- ☒ None of the above

Points Available: 1.73

---

## Worker Empowerment

How does your company engage and empower workers?

- ☐ We have formalized feedback and complaint mechanisms beyond direct reporting lines to address concerns and improve company practices
- ☐ We have processes in place to provide input from employees prior to operational and/or strategic policy or practice changes
- ☐ Employee complaint / input mechanisms are reviewed at least every other year, with input from employees themselves into the process
- ☐ Company tracks usage of input/ feedback / complaint mechanisms and resolution / implementation rates
- ☒ We have adopted open book management or self-management principles within the workplace
- ☐ Workers have opportunity to elect member(s) to the Board of Directors
- ☒ Other - please describe
- ☐ None of the above

Points Earned: 0.52 of 0.87

---

## Surveying and Benchmarking Engagement and Attrition

Does your company monitor and evaluate your worker satisfaction and engagement in any of the following ways?

Your answers determine which future questions in the assessment are applicable to your company.

- ☒ We calculate employee attrition rate
- ☐ We benchmark employee attrition rate to relevant benchmarks
- ☐ We regularly (at least once a year) conduct employee satisfaction or engagement surveys
- ☐ We benchmark employee satisfaction to relevant industry benchmarks
- ☐ We disaggregate calculations based on different demographic groups to identify trends
- ☐ We outperform industry benchmarks on attrition
- ☐ We outperform industry benchmarks on satisfaction
- ☐ None of the above

Points Earned: 0.22 of 0.87

---

## Departed Employees

Number of full-time and part-time workers that departed or left the company in the last twelve months

Enter 0 if None.

Number of full-time and part-time workers that departed or left the company in the last twelve months

- ☐ We do not track this

Points Available: 0.00

## Engagement & Satisfaction (Salaried)

OPERATIONS

1.7

---

## Number of Paid Days Off

What is the annual minimum number of paid days off (including holidays) for full-time employees?

- ☐ 0-15 work days
- ☒ 16-22 work days
- ☐ 23-29 work days
- ☐ 30-35 work days
- ☐ 36+ work days

Points Earned: 0.58 of 1.17

---

## Paid Primary Caregiver Leave for Salary Workers

Which of the following describe the primary parental leave policies for salaried workers, either through the company or government program?

If applicable, please select one answer indicating total time off (answers 1-3), and one answer indicating fully paid time off (answers 4-7).

- ☐ Primary caregivers receive 4-12 weeks of time off for parental leave (including unpaid and paid leave)
- ☐ Primary caregivers receive 13 weeks to 6 months of time off for parental leave (including unpaid and paid leave)
- ☐ Primary caregivers receive more than 6 months of time off for parental leave (including unpaid and paid leave).
- ☐ 4-12 weeks of primary parental leave (or equivalent) is fully paid
- ☐ 13-18 weeks of primary parental leave (or equivalent) is fully paid
- ☐ 19-24 weeks of primary parental leave (or equivalent) is fully paid
- ☐ More than 24 weeks of primary parental leave (or equivalent) is fully paid
- ☒ Primary caregivers receive less than 4 weeks off or no time off for parental leave

Points Available: 1.17

---

## Attrition Rate for Salaried Workers

What percentage of full-time and part-time salaried workers left the company during the last twelve months?

Calculation should include voluntary and involuntary separation, but exclude workers dismissed with cause.

- ☐ 20%+
- ☐ 11-20%
- ☒ 0-10%

Points Earned: 1.17 of 1.17

## Community

---

## Community Impact Area Introduction

OPERATIONS

0.0

This section identifies whether your company is designed to deliver a specific, material, positive impact for its community, and if so, opens the Community Impact Business Model section that is most applicable.

## Community Oriented Impact Business Model

Does your company's business model create a specific positive benefit for stakeholders such as charitable partners, vendors or suppliers in need, or your local community?

Your answers determine which future questions in the assessment are applicable to your company.

- ☒ Yes  
☐ No

Points Available: 0.00

---

## Community Oriented Business Models

Is your company structured to benefit community stakeholders in any of the following ways?

Your answers determine which future questions in the assessment are applicable to your company.

- ☐ A producer-owned cooperative structure in which suppliers share control and benefits of company operations (e.g. farmer cooperative, artisanal cooperative)
- ☐ Purchasing fair or direct trade to improve livelihoods for underserved groups in your supply chain
- ☐ A micro-distribution or micro-franchising model that provides economic opportunities to underserved groups
- ☒ A formal standing commitment to donate a significant portion of sales, profits, or ownership to charitable causes (>2% sales, >20% profits/ownership)
- ☒ A community-focused business model that supports and builds the economic vitality of local communities
- ☐ None of the above

Points Available: 0.00

---

## Formal Charitable Giving Model Commitment

Do you have a formal written standing policy to donate to charitable causes each year?

You may also select "Yes" if you can demonstrate 3+ years of giving matching the thresholds indicated in the Learn text, or if the company is owned by a charitable organization. Answering affirmatively will opt you into additional sections of the BIA.

- ☒ Yes  
☐ No

Points Available: 0.00

---

## Local Community Based Business

Is your company a community based business, focused on serving your local economy?

Your answers determine which future questions in the assessment are applicable to your company.

- ☒ Yes  
☐ No

Points Available: 0.00

---



## Local and Independently Owned

Is your company locally and independently owned?

Your answers determine which future questions in the assessment are applicable to your company.

- ☒ Yes  
☐ No

Points Available: 0.00

---

## Formal Local Community Business Model

Will your locally-focused practices be preserved regardless of company growth or scale through a formal commitment or the design of your business model?

Answering affirmatively will opt you into additional sections of the B Impact Assessment with more specific questions about this Impact Business Model.

- ☒ Yes  
☐ No

Points Available: 0.00

## Diversity, Equity, & Inclusion

OPERATIONS

5.1

---

### Diverse Ownership and Leadership

Is your company majority-owned or -led by individuals from any of the following underrepresented groups?

Please select all that apply.

- ☐ Led by a woman  
☐ Led by an individual from an underrepresented racial or ethnic minority  
☐ Led by another underrepresented individual (veterans, LGBT, etc.)  
☐ Majority owned by women  
☐ Majority owned by individuals from underrepresented racial or ethnic minorities  
☐ Majority owned by other underrepresented individuals (veterans, LGBT, etc.)  
☒ None of the above

Points Available: 1.03

---

## Creating and Managing Inclusive Work Environments

Which of the following practices does your company have in place around diversity, equity, and inclusion?

- ☐ We include a statement in all our job postings with a commitment to diversity, equity, and inclusion
- ☐ We conduct anonymous or "blind" reviews of applications or resumes without attaching names or identifiable characteristics
- ☐ We conduct analyses of our job description language and requirements to ensure they are inclusive and equitable
- ☐ We offer trainings for all employees on topics related to diversity, equity, and inclusion
- ☐ We have set specific, measurable diversity improvement goals
- ☐ We have conducted a pay equity analysis by gender, race/ethnicity, or other demographic factors and, if necessary, implemented equal compensation improvement plans or policies
- ☒ None of the above

Points Available: 1.03

---

## Measurement of Diversity

What attributes of a diverse workforce does your company track, either through anonymous surveys or other methods legal in your jurisdiction?

If collecting this type of demographic data is not legal in your jurisdiction, select None of the Above.

- ☐ Socioeconomic status (as determined by low income residence, education level, etc.)
- ☒ Race or ethnicity
- ☒ Gender
- ☒ Age
- ☐ Other - please describe
- ☐ None of the above

Points Earned: 0.78 of 1.03

---

## Workers from Ethnic or Racial Minorities

What percentage of your workforce identifies as being from a racial or ethnic minority?

- ☐ 0%
- ☐ 1-9%
- ☐ 10-19%
- ☐ 20-29%
- ☒ 30%+
- ☐ Don't Know

Points Earned: 1.03 of 1.03

---

## Women Workers

How many of your non-managerial workers identify as women?

- ☐ 0%
- ☐ 1-9%
- ☐ 10-24%
- ☐ 25-39%
- ☐ 40-49%
- ☒ 50%+
- ☐ Don't know

Points Earned: 1.03 of 1.03

---

## Age Diversity in Workforce

What percentage of your workforce is either under the age of twenty four or over the age of fifty?

- ☒ 0%
- ☐ 1-9%
- ☐ 10-19%
- ☐ 20-29%
- ☐ 30%+
- ☐ Don't Know

Points Available: 1.03

---

## High to Low Pay Ratio

What multiple is the highest compensated individual paid, inclusive of bonus, as compared to the lowest paid full-time worker?

- ☐ >20x
- ☐ 16-20x
- ☐ 11-15x
- ☐ 6-10x
- ☒ 1-5x

Points Earned: 1.03 of 1.03

---

## Female Management

How many of your company managers identify as women?

- ☒ 0%
- ☐ 1-9%
- ☐ 10-24%
- ☐ 25-39%
- ☐ 40-49%
- ☐ 50%+
- ☐ Don't know
- ☐ N/A

Points Available: 1.03

---

## Management from Underrepresented Populations

How many of your company managers identify as from another underrepresented social group?

If collecting this type of demographic data is not legal in your jurisdiction, select Don't Know.

- ☒ 0%
- ☐ 1-9%
- ☐ 10-19%
- ☐ 20-29%
- ☐ 30%+
- ☐ Don't know

Points Available: 1.03

---

## Supplier Diversity Policies or Programs

Does your company have any of the following policies or programs in place to promote diversity within your supply chain?

- ☒ We track diversity of ownership among our suppliers
- ☒ We have a policy to give preferences to suppliers with ownership from underrepresented populations
- ☐ We have formal targets to make a specific percentage of purchases from suppliers with diverse ownership
- ☐ We have a formal program to purchase and provide support to suppliers with diverse ownership
- ☐ None of the above
- ☐ N/A - Collecting supplier data or having preferential treatment policies is illegal in my country of operations

Points Earned: 0.26 of 0.52

---

## Supplier Ownership Diversity

What percentage of your purchases were from companies that are majority-owned by women or individuals from underrepresented populations?

- ☐ 0%
- ☐ 1-9%
- ☐ 10-24%
- ☐ 25-39%
- ☐ 40-49%
- ☒ 50%+
- ☐ Don't Know

Points Earned: 1.03 of 1.03

OPERATIONS

## Economic Impact

6.4

### Geographic Structure and Scope

We realize that for companies with more than one office, the definition of local involvement is a more complicated one to answer. Please tell us a bit about the structure of your company geographically.

macushlaw provides services in British Columbia, Yukon, Alberta, Indigenous communities elsewhere in Canada. We intentionally take a broad view of local, as part of our mandate is to serve clients wherever they are, including in remote, rural communities. We also intend to provide services to Indigenous communities located remotely. Our office is located in the Downtown Eastside in Vancouver and we also support non-profits and charities, as well as vulnerable people, located there.

Points Available: 0.00

### Job Growth Rate

What was your company's net job growth rate for full-time and part-time positions over the last 12 months? ONLY include newly created jobs that are paid a living wage.

If there is no living wage data available for your country of operations, include new jobs that pay 10% or more above a minimum wage.

- ☒ 0% (no growth on a net basis)
- ☐ 1-24%
- ☐ 25-49%
- ☐ 50%+

Points Available: 4.29



## New Jobs Added Last Year

Number of full-time and part-time jobs that have been added to your company's payroll. Enter 0 if none or if your company has no workers.

Last twelve months:

Last twelve months:

☐ We do not track this

Points Available: 0.00

---

## Non-accredited Investor Ownership

What percentage of the company is owned by individuals who would qualify as non-accredited investors?

- ☐ 0%
- ☐ 1-9%
- ☐ 10-24%
- ☐ 25-49%
- ☒ 50%+
- ☐ Don't know

Points Earned: 2.14 of 2.14

---

## Local Ownership

Is the majority (over 50%) of the company's ownership located locally to at least two-thirds of the company's workforce?

"Local" is defined as being part of the same community. While the size and distance of a community may vary by context, they should generally be based on a small-scale economically and culturally connected area like a metropolitan area or a city/town.

- ☒ Yes
- ☐ No
- ☐ Don't know

Points Earned: 2.14 of 2.14

---

## Spending on Local Suppliers

What percentage of your company's expenses (excluding labor) was spent with independent suppliers local to the company's headquarters or relevant facilities in the last fiscal year?

Please click "Learn More" to understand how to answer this question.

- ☐ <20%
- ☐ 20-39%
- ☐ 40-59%
- ☒ 60%+
- ☐ Don't know

Points Earned: 2.14 of 2.14

---

## Impactful Banking Services

What characteristics apply to the financial institution that provides the majority of your company's banking services?

- ☐ Certified CDFI or national equivalent social investment organization
- ☐ Certified B Corporation
- ☐ Member of the Global Alliance for Banking on Values
- ☐ Cooperative bank or credit union
- ☐ Local bank committed to serving the community
- ☐ Independently owned bank
- ☒ None of the above

Points Available: 2.14

## Civic Engagement & Giving

OPERATIONS

9.0

---

## Corporate Citizenship Program

How does your company take part in civic engagement?

Your answers determine which future questions in the assessment are applicable to your company.

- ☒ Financial or in-kind donations (excluding political causes)
- ☒ Community investments
- ☒ Community or pro-bono service
- ☒ Advocacy for adopting improved social or environmental policies or performance
- ☒ Partnerships with charitable organizations or membership with community organizations
- ☒ Discounted products or services to qualified underserved groups
- ☒ Free use of company facilities to host community events
- ☐ Equity or ownership in the company granted to a nonprofit
- ☒ Other - please describe
- ☐ None of the above

Points Earned: 0.96 of 0.96

---

## Community Service Policies and Practices

How does your company manage employee community service?

- ☐ We have hosted or organized company service days in the last year
- ☐ The company offers paid time off for community service
- ☐ 20 hours or more a year of paid time off
- ☐ Our company monitors and records total volunteer hours
- ☒ Our company has set community service or pro-bono targets
- ☐ Other - please describe
- ☐ None of the above

Points Earned: 0.24 of 0.96

---

## Total Amount of Volunteer Service Hours

Number of hours volunteered by full-time and part-time employees of the organization during the last fiscal year

This should include both paid and unpaid time spent volunteering during traditional work hours, either for company-organized events or for employee-initiated activities.

Number of hours volunteered by full-time and part-time employees of the organization during the last fiscal year

- ☐ We do not track this

Points Available: 0.00

---

## Volunteer Service Per Capita

What was the percentage of per capita worker time donated as volunteer, community service, or pro bono time in the reporting period?

Calculate by total volunteer hours / total hours worked, generally 2000 hours per FTE.

- ☐ 0%
- ☐ .1-.9% of time
- ☐ 1-2.4% of time
- ☐ 2.5-5% of time
- ☒ 5%+ of time
- ☐ Don't know

Points Earned: 1.92 of 1.92

---

## Charitable Giving and Community Investment Policies and Practices

What are your company's practices regarding donations or community investments?

- ☒ We have a formal statement on the intended social or environmental impact of our company's philanthropy
- ☒ We have a formal donations commitment (e.g. 1% for the planet)
- ☐ We match individual workers' charitable donations
- ☐ We allow our workers or customers to select charities to receive our company's donations
- ☒ We have screening practices for charitable contributions or impact measurement mechanisms for our community investments
- ☐ None of the above

Points Earned: 0.96 of 0.96

---

## Relative Input for Community Investments

If you use an independent methodology to measure total commitment to community investment, what is the equivalent % of revenue contributed in the form of community investment?

- ☐ None
- ☐ Less than 0.1% of revenues
- ☐ 0.1-0.4% of revenues
- ☐ 0.5-0.9% of revenues
- ☐ 1-1.9% of revenues
- ☒ >2%

Points Earned: 1.92 of 1.92

---

## Total Amount of Charitable Donations

Total amount (in currency terms) donated to registered charities in the last fiscal year

Report with the currency specified in "Reporting currency" for this metric.

Total amount (in currency terms) donated to registered charities in the last fiscal year

- ☐ We do not track this

Points Available: 0.00

---

## % of Revenue Donated

What was the equivalent percentage of revenue donated to charity during the last fiscal year?

Please include tax deductible in-kind donations but do not include pro bono time.

- ☐ No donations last fiscal year
- ☐ 0.1-0.4% of revenue
- ☐ 0.5-1% of revenue
- ☒ 1.1-2.4% of revenue
- ☐ 2.5-5% of revenue
- ☐ 5%+ of revenue
- ☐ Don't know

Points Earned: 2.30 of 3.84

---

## Policy Advocacy for Social and Environmental Standards

Has your company worked with policymakers to develop or advocate for policy changes explicitly designed to improve social or environmental outcomes in the past two years?

- ☒ Yes, company has offered support in name and/or signed petitions
- ☐ Yes, company has provided active staff time or financial support
- ☐ Yes, company has directly introduced, testified, made recommendations or provided expertise to advance standards
- ☐ Yes, and efforts resulted in a specific institutional, industry or regulatory reform
- ☐ Other - please describe
- ☐ None of the above

Points Earned: 0.24 of 0.96

---

## Advancing Social and Environmental Performance

How has your company worked with its stakeholders (including competitors) to improve behavior or performance on social or environmental issues in the past two years?

- ☐ We have worked with other industry players on a cooperative initiative on relevant social and environmental standards for our industry
- ☐ We have provided data or contributed to academic research on social or environmental topics
- ☐ We participate in panel presentations or other public forums on social or environmental topics
- ☒ We provide public resources for other businesses or stakeholders on improving social or environmental performance
- ☐ Other - please describe
- ☐ None of the above

Points Earned: 0.48 of 0.48

## Supply Chain Management

OPERATIONS

**0.0**

---



## Significant Supplier Descriptions

Please select the types of companies that represent your Significant Suppliers:

All companies have significant suppliers, which are defined as the largest suppliers of the company amounting to approximately 80% of non-labor costs. Select all that apply.

- ☐ Product Manufacturers
- ☒ Professional Service Firms (Consulting, Legal, Accounting)
- ☒ Independent Contractors
- ☒ Marketing and advertising
- ☐ Office Supplies
- ☐ Benefits Providers
- ☒ Technology
- ☐ Raw materials
- ☐ Farms
- ☐ Other - please describe

Points Available: 0.00

---

## Social or Environmental Screening of Suppliers

Does your company screen or evaluate Significant Suppliers for social and environmental impact?

This question determines the set of supplier-focused questions your company will respond to.

- ☐ Yes
- ☒ No

Points Available: 0.00

---

## Outsourced Staffing Services

Does your company outsource support services (staffing) essential to the delivery of your services to other individuals or organizations?

Your answers determine which future questions in the assessment are applicable to your company.

- ☐ Yes
- ☒ No

Points Available: 0.00

---

## Designed to Give - Impact Business Model

IMPACT BUSINESS MODELS

**27.8**

This IBM section is applicable to companies that have a formal standing commitment to donate significant portions of company profits, revenue, equity, or time to charitable causes.

## Designed to Give Description

Are any of the following true regarding your charitable giving structure?

Your answers determine which future questions in the assessment are applicable to your company.

- ☐ 20% or more of my company is owned by a nonprofit organization
- ☐ We are formally committed to donate more than 20% of profits to charity each year.
- ☐ We are formally committed to donate the equivalent of 5% of revenues or more to charitable partners each year (including in-kind product donations).
- ☒ We are formally committed to donate the equivalent of 5% or more of our time through pro-bono services
- ☐ We have created and provide the majority of funding for a nonprofit foundation, of which at least 10% of company profits (or 2% of sales) are donated each year
- ☐ None of the above

Points Earned: 12.63 of 12.63

---

## Total Donations

How much was donated during the last fiscal year?

Please respond with the currency selected in "Reporting Currency"

How much was donated during the last fiscal year?

☐ We do not track this

Points Available: 0.00

---

## % Revenue Donated to Charity

Based on the above structures and commitments in place, what is the equivalent percentage of company revenues that was donated or distributed to nonprofit partners in the last fiscal year?

- ☐ 0-4.9% revenues
- ☐ 5-7.4% revenues
- ☐ 7.5-9.9% revenues
- ☐ 10-12.4% revenues
- ☒ 12.5%+ revenues

Points Earned: 12.63 of 12.63

---

## Charitable Giving Practices

Does your company do any of the following?

- ☒ Play a leadership role with recipient charitable organizations (e.g. board or advisory board participation)
- ☐ Use a third-party screen to ensure that recipient organizations meet specific guidelines to qualify for donations
- ☐ Use a third-party screen to ensure that recipient organizations are efficiently allocating resources (e.g. Guidestar, Charity Navigator)
- ☒ Company screens charitable partners based on their own criteria
- ☐ None of the above

Points Earned: 1.18 of 1.58

---

## Defining Outcomes

Has your company defined the outcomes (separate from the outputs) it seeks through your donations?

Defined outcomes include specific targets that are based on existing literature (improved quality of life, ancillary benefits for customers/clients) that can be measured.

☒ Yes

☐ No

Points Earned: 0.79 of 0.79

---

## Outcome Measurement

How has your company measured outcomes or determined whether your formal giving commitment contributes to positive outcomes for the beneficiaries of your charity partners?

☐ We surveyed beneficiaries to understand outcomes created

☐ We used non-randomized control groups to compare performance

☐ We used randomized control groups to determine the level of causality of our charitable contributions

☐ We used aggregated third-party data to benchmark and compare impact performance

☐ Our selected methods determined that our charitable contributions contributed to the outcome

☒ Other - please describe

☐ None of the above

Points Earned: 0.08 of 0.79

---

## Efficacy of Charitable Giving

For what percentage of your beneficiaries can you verify your positive impact on the outcome stated above?

☐ 0%

☐ 1-25%

☐ 26-49%

☒ 50-74%

☐ 75-99%

☐ 100%

☐ Don't know

Points Earned: 0.49 of 0.79

---

## Long Term Outcomes

Does your outcome measurement demonstrate that your company is creating long-term or permanent outcomes for your beneficiaries?

☐ Yes

☒ No

Points Available: 0.79

---

## Innovative Charitable Giving Practices

Is there something different or innovative about the company's approach to charitable-giving that has changed the industry? Is this something replicable, unique at the time it was created, and that has been emulated by other organizations?

Please explain.

Yes we have the only community contribution guarded bonus we know of in the professional services industry.

Points Available: 0.00

---

## Local Economic Development - Impact Business Model

IMPACT BUSINESS MODELS  
**7.4**

This IBM section is applicable to companies designed to strengthen their local economy by committing a significant portion of their procurement and/or sales to remain local.

### Local Community Description

Please describe how your company defines the local community that you operate in (e.g. your city's metropolitan area, your county, etc.)

Ensure that this definition is consistent with the guidance in "Learn"

As above, BC, Yukon, Alberta, Indigenous communities elsewhere in Canada. We consider our community to be where our workers are, and where our clients are.

Points Available: 0.00

---

## Commitment to Local Communities

Does your company have any explicit written commitments to serving local communities?

Your answers determine which future questions in the assessment are applicable to your company.

- ☒ We have a commitment to purchase core products (at least 50% of non-labor expenses) from independent suppliers local to where the product will be used or where the company operates
- ☐ We have a commitment to serve at least 75% local and independent clients or customers
- ☐ We do not have a formal commitment regarding locally-focused practices

Points Earned: 2.55 of 5.11

---

## Purchases From Local Suppliers

During the last fiscal year, how much did your company source (in currency terms) from local, independent suppliers?

During the last fiscal year, how much did your company source (in currency terms) from local, independent suppliers?

86

☐ We do not track this

Points Available: 0.00

---

## Purchases from Local Independent Companies

What percentage of your non-labor expenses are made with local independent suppliers?

- ☒ 0-49%
- ☐ 50-74%
- ☐ 75-95%
- ☐ 96%-100%
- ☐ Don't Know

Points Available: 2.55

---

## Selling to Local Customers

During the last fiscal year, how much in revenues was generated through sales to local consumers?

During the last fiscal year, how much in revenues was generated through sales to local consumers?

☐ We do not track this

Points Available: 0.00

---

## Local and Independent Customers

What percentage of your company revenue comes from local and independent clients or customers?

- ☐ 0-74%
- ☐ 75-84%
- ☐ 85-95%
- ☒ 96%-100%
- ☐ Don't Know

Points Earned: 2.55 of 2.55

---

## Additional Local Business Models Practices

What other ways does your company support the local community?

- ☐ We use a local and independent bank (including banks that have at least 50% of their loans/deposits coming from or to local sources within 3 states/provinces if in the U.S. or Canada and within 300km if in another country)
- ☒ We contribute 5% of profits or more to local charities
- ☒ We provide community space for local organizations
- ☐ We have local community investment programs or sponsorships
- ☐ We have a written local hiring policy
- ☐ None of the above

Points Earned: 1.02 of 2.55

---

## Serving Underserved Local Communities

Is the community where you operate, which you support in the ways identified above, an underserved community?

☒ Yes

☐ No

Points Earned: 1.28 of 1.28

---

## Outcome Measurement

How has your company measured outcomes or determined whether the formal commitment(s) identified previously contributes to local economic development?

- ☐ We surveyed beneficiaries to understand outcomes created
- ☐ We used non-randomized control groups to compare performance
- ☐ We used randomized control groups to determine the level of causality of our local commitments
- ☐ We used aggregated third-party data to benchmark and compare impact performance
- ☐ Our selected methods determined that our local commitments contributed to the outcome
- ☐ Other - please describe
- ☒ None of the above

Points Available: 0.32

---

## Innovative Local Business Model

Is there something different or innovative about the company's approach to local economic development that has changed the industry? Is this something replicable, unique at the time it was created, and that has been emulated by other organizations?

Please explain.

Is there something different or innovative about the company's approach to local economic development that has changed the industry? Is this something replicable, unique at the time it was created, and that has been emulated by other organizations? **Yes, we are a street front law**

Points Available: 0.00

## Environment

---

### Environment Impact Area Introduction

OPERATIONS

**0.0**

This section asks about your environmental footprint to determine which questions are applicable later on in the assessment. It also identifies whether your company's product/service is designed to deliver a specific, material, positive environmental impact, and if so, opens the Environmental Impact Business Model section that is most applicable.



## Type of Facilities

What kind of facilities does your business primarily operate in?

Your answers determine which future questions in the assessment are applicable to your company.

- ☐ Company-owned office space
- ☐ Leased office space
- ☒ Co-working Space
- ☐ Virtual or home offices

Points Available: 0.00

---

## Environmental Business Model

Are your company's products/services or processes structured to restore or preserve the environment in any of the following ways? (Please note: the environmental impact of your day-to-day operations will be assessed in the remaining sections of the Environment Impact Area. This question is specifically asking about your products/services or innovative production processes.)

Answering affirmatively will opt you into additional sections of the B Impact Assessment with more specific questions about this Impact Business Model.

- ☐ Through an innovative manufacturing, wholesale or agriculture process which is designed to significantly reduce environmental impact compared to typical practices for the industry
- ☐ Through a product or service that preserves, conserves, or restores the environment or resources
- ☒ None of the above

Points Available: 0.00

## Environmental Management

OPERATIONS  
**1.8**

### Green Building Standards

What percentage of company facilities (by area, both owned by company or leased) is certified to meet the requirements of an accredited green building program?

- ☐ <20%
- ☐ 20-49%
- ☐ 50-79%
- ☐ 80%+
- ☒ N/A

Points Available: 1.40

---

## Facility Improvement with Landlord

If you lease your facilities, have you worked with your landlord to implement or maintain any of the following?

- ☐ Energy efficiency improvements
- ☐ Water efficiency improvements
- ☐ Waste reduction programs (including recycling)
- ☐ None of the above
- ☒ N/A - Company does not lease majority of facilities

Points Available: 1.40

---

## Virtual Office Stewardship

How does your company encourage good environmental stewardship in how employees manage their virtual offices?

- ☐ We have a written policy encouraging environmentally preferred products and practices in employee virtual offices (e.g. recycling)
- ☐ Our company shares resources with employees regarding environmental stewardship in home offices (e.g. energy efficiency)
- ☒ We have a policy in place for the safe disposal of e-waste and other hazardous materials purchased for employee home offices
- ☐ Employees are provided with a list of environmentally-preferred vendors for office supplies
- ☐ None of the above
- ☐ N/A

Points Earned: 1.40 of 2.80

---

## Environmental Management Systems

Does your company have an environmental management system (EMS) covering waste generation, energy usage, water usage, and carbon emissions that includes any of the following?

Please check all that apply.

- ☒ Policy statement documenting our organization's commitment to the environment
- ☐ Assessment undertaken of the environmental impact of our organization's business activities
- ☐ Stated objectives and quantifiable targets for environmental aspects of our organization's operations
- ☐ We have no environmental management system

Points Earned: 0.47 of 1.40

## Air & Climate

OPERATIONS  
**2.5**

---

## Monitoring Energy Usage

Does your company monitor, record, or report its energy usage?

Include electricity and other energy consumption from heating, hot water, etc. Your answers determine which future questions in the assessment are applicable to your company.

- ☐ We do not currently monitor and record usage
- ☒ We monitor and record usage but have set no reduction targets
- ☐ We monitor usage and have set intensity targets (e.g. relative to dollars of revenue, volume produced, etc.) that are being monitored
- ☐ We monitor usage and have set absolute reduction targets regardless of company growth
- ☐ We have met specific reduction targets during the reporting period

Points Earned: 0.17 of 0.67

---

## Total Energy Use

Total energy used (Gigajoules) during the last 12 months:

Total energy used (Gigajoules) during the last 12 months:

- ☒ We do not track this

Points Available: 0.00

---

## Total Renewable Energy Use

Total energy used from renewable resources (Gigajoules) during the last 12 months:

Total energy used from renewable resources (Gigajoules) during the last 12 months:

- ☒ We do not track this

Points Available: 0.00

---

## Renewable Energy Usage

What percentage of energy use is produced from renewable sources?

Include electricity and other energy consumption from heating, hot water, etc.

- ☐ 0%
- ☐ 1-24%
- ☐ 25-49%
- ☐ 50-74%
- ☒ 75-99%
- ☐ 100%
- ☐ Don't Know

Points Earned: 0.29 of 0.33

---

## Low Impact Renewable Energy Use

What percentage of energy use is produced from low-impact renewable sources?

Include electricity and other energy consumption from heating, hot water, etc. Please include both purchased and onsite-generated renewable energy.

- ☐ 0%
- ☐ 1-24%
- ☐ 25-49%
- ☐ 50-74%
- ☒ 75-99%
- ☐ 100%
- ☐ Don't know

Points Earned: 1.07 of 1.33

---

## Facility Energy Efficiency

For what systems has your company used energy conservation or efficiency measures for a majority of your corporate facilities (by square feet) in the past year?

- ☒ Equipment: Energy Star appliances, automatic sleep modes, after-hour timers, etc.
- ☒ Lighting: natural light, CF bulbs, occupancy sensors, daylight dimmers, task lighting, etc.
- ☒ HVAC: programmable thermostat, timers, occupancy sensors, shade sun-exposed walls, double-paned windows, etc.
- ☐ Other - please describe
- ☐ None of the above
- ☐ N/A - We utilize virtual office

Points Earned: 0.67 of 0.67

---

## Monitoring Greenhouse Gas Emissions

How does your company manage its greenhouse gas emissions for at least Scope 1 and 2?

Your answers determine which future questions in the assessment are applicable to your company.

- ☒ We do not currently monitor and record emissions
- ☐ We regularly monitor and record emissions but have not set any reduction targets
- ☐ We regularly monitor and record emissions and have set specific reduction targets relative to previous performance (e.g. a 5% reduction of GHGs from baseline year)
- ☐ We regularly monitor and record emissions and have set specific science-based targets necessary to achieve global goals to address climate change
- ☐ We have met the specific reduction targets set during this reporting period
- ☐ We have achieved carbon neutrality

Points Available: 0.67

---

## Reducing Impact of Travel/Commuting

Does your company have any programs or policies in place to reduce the environmental footprint caused by travel/commuting?

- ☐ Employees are subsidized/incentivized for use of public transportation, carpooling, or biking to work
- ☒ Facilities are designed to facilitate use of public transportation, biking, or cleaner burning vehicles (e.g. electric chargers)
- ☒ Employees are encouraged to use virtual meeting technology to reduce in person meetings
- ☐ Company has a written policy limiting corporate travel
- ☐ None of the above

Points Earned: 0.33 of 0.67

---

## % GHG Emissions Offset

If your company purchased certified carbon credits in the reporting period, what % of Scope 1 and 2 GHG emissions were offset?

- ☐ 0%
- ☐ 1-24%
- ☐ 25-49%
- ☐ 50-74%
- ☐ 75-99%
- ☐ 100%
- ☐ Don't know
- ☒ N/A - No carbon offsets purchased

Points Available: 0.67

## Water

OPERATIONS

**0.3**

---

## Monitoring and Managing Water Use

Does your company monitor and manage your water usage?

Your answers determine which future questions in the assessment are applicable to your company.

- ☒ We do not currently monitor and record water usage
- ☐ We regularly monitor and record water usage but have not set any reduction targets
- ☐ We monitor and record water usage and have set specific reduction targets relative to previous performance (e.g. a 5% reduction of water usage from baseline year)
- ☐ We regularly monitor and record emissions and have set science-based targets necessary to achieve sustainable usage linked to our local watershed
- ☐ We have met specific reduction targets set during this reporting period

Points Available: 1.00

---

## Water Conservation Practices

What water conservation methods have been implemented at the majority of your corporate offices or plant facilities:

Please check all that apply.

- ☒ Low-flow faucets, taps, toilets, urinals, or showerheads
- ☐ Grey-water usage for irrigation
- ☐ Low-volume irrigation
- ☐ Harvest rainwater
- ☐ Other - please describe
- ☐ None of the above
- ☐ N/A - Our company has a virtual office

Points Earned: 0.33 of 1.00

OPERATIONS  
**1.5**

## Land & Life

### Monitoring and Reporting Non-hazardous Waste

How does your company monitor and manage your waste production?

Your answers determine which future questions in the assessment are applicable to your company.

- ☒ We do not currently monitor and record waste production
- ☐ We regularly monitor and record waste production but have not set any reduction targets
- ☐ We regularly monitor and record waste production and have set specific reduction targets relative to previous performance (e.g. a 5% reduction of waste to landfill from baseline year)
- ☐ We regularly monitor and record waste produced and have set a zero waste target
- ☐ We have met the specific reduction targets set during this reporting period
- ☐ We produce zero waste to landfill / ocean

Points Available: 1.00

## Recycling Programs

Does the company have a company-wide recovery and recycling program that includes the following?

Please check all that apply.

- ☒ Paper
- ☒ Cardboard
- ☒ Plastic
- ☒ Glass & metal
- ☒ Composting
- ☐ None of the above

Points Earned: 1.00 of 1.00



# Hazardous Waste Disposal

Can your company verify that your hazardous waste is always disposed of responsibly?

This includes batteries, paint, electronic equipment, etc.

- ☐ Yes
- ☒ No
- ☐ N/A - We have eliminated hazardous waste

Points Available: 1.00

## Chemical Reduction Methods

Which of the following environmentally preferred products have been purchased for the majority of your corporate facilities?

- ☒ Non-toxic janitorial products
- ☐ Unbleached / chlorine free paper products
- ☐ Soy-based inks or other low VOC inks
- ☒ Recycled/environmentally preferred office supplies (paper, pens, notebooks, etc.)
- ☐ Other - please describe
- ☐ None of the above

Points Earned: 0.50 of 1.00

## Customers

	OPERATIONS
Customers Impact Area Introduction	0.0

This section identifies whether your company's product/service is designed to deliver a specific, material, positive impact for its customers (beyond the value normally provided from goods or services), and if so, opens the Customer Impact Business Model section that is most applicable.

## Customer Impact Business Model Introduction

Do any of your company's products/services address a social or economic problem for your customers and/or their beneficiaries?

Your answers determine which future questions in the assessment are applicable to your company.

- ☒ Yes
- ☐ No

Points Available: 0.00

## Customer Focus of Product or Service

Is the social or economic problem addressed by your product/service one that is faced directly by your customers and/or your clients' beneficiaries?

If you answer “No” here, be sure to revisit the Environment and/or Community sections to ensure your business model impact is appropriately captured.

- ☒ Yes
- ☐ No, customers support in our ability to produce a positive social/economic impact, but the primary beneficiaries are other stakeholders (i.e. we donate to charities based on sales to customers, we sell fair trade products to our customers, we sell environmentally beneficial products to our customers)

Points Available: 0.00

---

## Positive Impact of Product/Service

How would you describe the positive outcome for customers created by your product/service?

Legal services materially and significantly impact client circumstances, and if the client is a nonprofit or charity, directly impacts their beneficiaries.

Points Available: 0.00

---

## Beneficial Product Type

Which of the following most closely matches the outcome and/or problem solved for your customers as defined above?

Only select the ONE most relevant option for each product line. This will guide you to a series of questions specific to the type of impact you indicate you are creating.

- ☒ Access to products/services that fulfill basic human needs for individuals without prior access (e.g. providers of electricity or clean drinking water to rural poor communities, affordable housing projects, waste and sanitation systems or disposal)
- ☒ Improved or maintained health and wellness (e.g. medical equipment, medical services and medicines, preventative health services or products, healthy living products, exercise and sporting products, prescription eyeglasses)
- ☐ Improved education or skills development (e.g. schools, textbooks, tutoring services, career leadership training, education tools, games and software)
- ☒ Increased economic opportunity for underserved groups (e.g. financial or insurance services or benefits consulting for the underserved, new mechanisms to connect products to market)
- ☒ Increased operational success or capital for purpose driven or underserved enterprises (e.g. impact investing or fundraising platforms, nonprofit accounting services)
- ☒ Increased social and/or environmental impact for businesses or other organizations (e.g. sustainability consulting)
- ☐ Increased access to arts, media, or culture (e.g. independent media, artisanal crafts, photography, information services)
- ☐ Improves market access through physical or technological infrastructure (e.g. mobile telecommunications, business technologies or software, roads, bridges, railways, ports, building and construction materials not previously available)
- ☐ None of the above

Points Available: 0.00

---

## Basic Service Provision Overview

Please tell us more about how your product or service creates access to basic services.

Legal services, legal services in particular to non profits, charities, Indigenous groups and vulnerable persons, and in 2022, providing a platform to lawyers to make it easier to practice remotely, provide discounted/lower cost legal services and structurally promoting volunteerism.

Points Available: 0.00

---

## Type of Basic Needs

Which of the following best describes the type of product or service you provide in relation to human needs?

Your answers determine which future questions in the assessment are applicable to your company.

- ☒ My product / service provides a fundamental human need, like food or shelter
- ☐ While my product / service provides something that is important, it does not necessarily qualify as a fundamental human need

Points Available: 0.00

---

## Verification of Lack of Prior Access to Basic Needs

Are some of your beneficiaries verified to not have had prior access to a product or service that fulfills the basic human need you are addressing through your product / service?

Only answer follow up questions based on the % that can be verified to not have previous access.

- ☐ Yes
- ☒ No

Points Available: 0.00

---

## Health and Environmental Impact

Does the health impact of your product / service also have a significant positive environmental impact?

Less toxic products, for example, have a positive environmental impact in addition to a human health impact. This impact is captured in the Environment Impact Area instead of this section.

- ☒ Yes
- ☐ No

Points Available: 0.00

---

## Economic Empowerment Product/Service Overview

Tell us more about how your product or service provides or improves economic opportunity and empowerment for individuals and/or communities.

We use tiered rates such that persons that are underserved, or organizations that commit all or substantially all of their resources to serving the underserved, pay our lowest rates. Other non-profits, charities and impact businesses pay a slightly higher but still reduced rate. Our lawyers are also subject to a 150 hour non-billable target which can be fulfilled through policy advocacy, pro bono time, or other volunteer activities.

Points Available: 0.00

---

## Verification of Underserved Beneficiaries

Can at least some of the beneficiaries of your product/service be verified to be underserved?

Answering affirmatively will opt you into additional sections of the B Impact Assessment with more specific questions about this Impact Business Model.

- ☒ Yes  
☐ No

Points Available: 0.00

---

## Flow of Capital Overview

Please tell us more about how your product or service increases the flow of capital and/or provide capacity building to purpose driven enterprises.

Our discounted and pro bono legal services help increase governance effectiveness, mitigate organizational risk and in some cases help with financial issues. Again, we also provide tiered rates to clients. Non-profits, impact businesses, charities and underserved persons pay lower rates for our legal services. We also provide a lower standard rate due to our reduced overhead.

Points Available: 0.00

---

## Direct Impact on Supporting Purpose Driven / Underserved Businesses

For your services that are focused on increasing the success of purpose driven or underserved enterprises, did you also select another specific outcome in the question "Beneficial Product Type" earlier in this section?

Only one answer per product/service line should be selected in "Beneficial Product Type". If you selected more than one, either select "Yes" here, or uncheck some of your responses in that question before selecting "No" here.

- ☐ Yes, I also selected a direct outcome that is produced through my service or the clients that I support  
☒ No

Points Available: 0.00

---

## Direct Focus on Improving Impact of Organizations

For your services that are focused on improving the impact of organizations, did you also select another specific outcome in the question "Beneficial Product Type" earlier in this section?

Only one answer per product/service line should be selected in "Beneficial Product Type". If you selected more than one, either select "Yes" here, or uncheck some of your responses in that question before selecting "No" here.

- ☒ Yes, I also selected a direct outcome that is produced through my service or the clients that I support
- ☐ No

Points Available: 0.00

---

## Impact on Underserved Populations

Does your product or service benefit underserved populations, either directly or by supporting organizations that directly serve them?

Answering affirmatively will opt you into additional sections of the B Impact Assessment with more specific questions about this Impact Business Model.

- ☒ Our products or services directly support underserved populations
- ☐ Our products or services support organizations that directly support underserved populations
- ☐ Don't know
- ☐ None of the above

Points Available: 0.00

---

## Total Customer Organizations

Total Number of Customers

Organizations served in the last 12 months:

Organizations served in the last 12 months: 102

☐ We do not track this

Points Available: 0.00

---

## Total Customer Individuals

Total Number of Customers

Individuals served in the last 12 months:

Individuals served in the last 12 months: 178

☐ We do not track this

Points Available: 0.00

## Customer Stewardship

## Managing Customer Stewardship

Does your company do any of the following to manage the impact and value created for your customers or consumers?

- ☐ We offer product / service guarantees, warranties, or protection policies
- ☐ We have third party quality certifications or accreditations
- ☒ We have formal quality control mechanisms
- ☒ We have feedback / customer service feedback or complaint mechanisms
- ☒ We monitor customer or consumer satisfaction
- ☒ We assess the outcomes produced for our customers through the use of our product or service
- ☐ We have written policies in place for ethical marketing, advertisement, or customer engagement
- ☒ We manage the privacy and security of client / customer data
- ☐ None of the above

Points Earned: 1.04 of 1.25

---

## Monitoring Customer Satisfaction and Retention

Which of the following are true of your company with regards to customer or client satisfaction and/or retention?

- ☒ Company monitors customer satisfaction
- ☒ Company shares customer satisfaction internally within the company
- ☒ Company shares customer satisfaction publicly
- ☐ Company has specified targets for customer / client satisfaction
- ☐ In the last year, company has achieved specified targets for satisfaction
- ☐ None of the above

Points Earned: 0.75 of 1.25

---

## Managing Product Impacts

Does the company do any of the following with regards to managing the potential impact their products have on customers / beneficiaries?

- ☒ Company regularly monitors customer outcomes and well-being
- ☐ Company has formal program to incorporate customer testing and feedback into product design
- ☐ Company has formal programs in place to continuously improve outcomes produced for customers (including reducing negative effects or increasing positive effects)
- ☐ Other
- ☐ None of the above

Points Earned: 0.42 of 1.25

---



## Data Usage and Privacy

Does your company have any of the following to address data usage and privacy issues?

- ☒ Company has a formal publicly available data and privacy policy
- ☒ Company makes all users aware of information collected, length of time it is preserved, how it's used, and whether and how it is shared with other entities (public or private)
- ☐ All customers have option to decide how their data can be used
- ☐ Company's all email list building and email marketing strategies are GDPR compliant
- ☐ Other
- ☐ None of the above
- ☐ N/A - Company does not collect sensitive data

Points Earned: 0.63 of 1.25

## Economic Empowerment for the Underserved - Impact Business Model

IMPACT BUSINESS MODELS  
**3.5**

This IBM section is applicable if your company's products/services provide or assist in the provision of income generating activities for underserved individuals (e.g. financial services, insurance services, or benefits consulting for the underserved)

### Economic Empowerment Product/Service Description

Which of the following product or service descriptions best fit your company?

Your answer to this unscored question is combined with other answers to automatically calculate your score in this section of the assessment.

- ☒ Products/services create economic opportunity for low-income/under-served individuals as a by-product and are designed for another purpose (e.g. worker benefits consulting, affordable quality day care, more efficient agricultural equipment)
- ☐ Products/services create core economic opportunity for low-income/under-served individuals (e.g. financial literacy, micro-insurance, urban planning, legal services for under-served, employment firms)
- ☐ These descriptions do not apply to our company's product/service

Points Available: 0.00

## Revenue from Economic Empowerment

What were your total revenues last fiscal year from the previous products or services?

Your answer to this unscored question is combined with other answers to automatically calculate your score in this section of the assessment.

What were your total revenues last fiscal year from the previous products or services?

- ☐ We do not track this

Points Available: 0.00

## Tracking Beneficiaries

Does your company track the amount of any of the following beneficiary categories served?

You will be asked to report the # of beneficiaries reached for each category selected

- ☒ Individuals
- ☐ Households
- ☐ Communities
- ☒ Businesses or nonprofit organizations
- ☒ Governments
- ☐ None of the above

Points Available: 0.00

---

### Individuals Served

How many beneficiaries from the beneficiary category listed below were economically empowered through the provision of your products/services in the last 12 months? Estimates within +/- 5% acceptable. Do not double count across different beneficiary categories.

Individuals

Individuals

☐ We do not track this

Points Available: 0.00

---

### Organizations Served

How many beneficiaries from the beneficiary category listed below were economically empowered through the provision of your products/services in the last 12 months? Estimates within +/- 5% acceptable. Do not double count across different beneficiary categories.

Businesses and nonprofits

Businesses and nonprofits

☐ We do not track this

Points Available: 0.00

---

### Governments Served

How many beneficiaries from the beneficiary category listed below were economically empowered through the provision of your products/services in the last 12 months? Estimates within +/- 5% acceptable. Do not double count across different beneficiary categories.

Governments

Governments

☐ We do not track this

Points Available: 0.00

---

## Client Tracking Methods

Please provide a brief description of how you track your customer/client/beneficiary figures.

We have custom fields in our client management system that allows us to track specific information about our client base. We also are able to easily pull reports on revenue generated from each client. We quickly tabulate the number of clients in certain categories and revenue associated therewith by using our client management system reporting tools and an Excel spreadsheet.

Points Available: 0.00

---

## Management of Economic Opportunity/Empowerment

How does your company measure and manage the results, outcomes, effects, or impact of your product or service?

Select all that apply.

- ☐ We have formally defined the outcomes sought by our product or service and have developed a theory of change for them
- ☐ We have based our impactful product or service business model on established secondary research that demonstrates potential impact
- ☒ We have directly and formally engaged stakeholders in understanding their desires and needs when developing, refining, and or delivering our products or services
- ☐ We are verified to meet third-party standards for impact (e.g. we have impact-related product certifications)
- ☐ We measure near-term outcomes of the product or service to determine whether it is meeting the needs and expectations of our beneficiaries
- ☐ We measure long-term outcomes in order to assess whether the results of our product produce lasting positive impacts for our beneficiaries
- ☒ We have identified and measure and manage the unintentional or potential negative impacts of the product or service in addition to intentional positive effects
- ☒ We have identified and managed potential causes that could lead to a failure to deliver the positive outcome, to do so less efficiently than possible, or to produce other negative effects
- ☐ None of the above

Points Earned: 1.07 of 1.07

---

## Innovative Economic Empowerment

Is there something different or innovative about the company's products/services that has changed the industry? Is this something that is replicable, unique at the time that it was created, and that has been emulated by other organizations?

Is there something different or innovative about the company's products/services that has changed the industry? Is this something that is replicable, unique at the time that it was created, and that has been emulated by other organizations? **Yes. We have tiered rates, st**

Points Available: 0.00

## Support for Underserved/Purpose Driven Enterprises

### - Impact Business Model

IMPACT BUSINESS MODELS

5.9

---

This IBM section is applicable if your company's products/services enable the financial or operational success of businesses that are purpose driven or underserved (e.g. accounting services for nonprofits, impact investing or

fundraising platforms)

## Flow of Capital Product Description

Which of the following product or service descriptions best fit your company?

This question is used to calculate your base impact business model score.

- ☒ Products or services support the operations of purpose driven enterprises or organizations (e.g. accounting services for nonprofit organizations)
- ☐ Products or services support the operations of underserved enterprises, such as women/ minority owned or small to medium sized community businesses that lack access to services (e.g. incubators for urban businesses)
- ☐ Products or services that directly raise capital for purpose-driven enterprises or underserved businesses (e.g. fundraising campaigns for a social service agencies)
- ☐ These descriptions do not apply to our company's product/service (Skip the remainder of this section)

Points Available: 0.00

---

## Revenue from Flow of Capital

What were your total revenues last fiscal year from the previous products or services?

Your answer to this unscored question is combined with other answers to automatically calculate your score in this section of the assessment.

What were your total revenues last fiscal year from the previous products or services?

☐ We do not track this

Points Available: 0.00

---

## Tracking Beneficiaries

Does your company track the amount of any of the following beneficiary categories served?

You will be asked to report the # of beneficiaries reached for each category selected

- ☒ Individuals
- ☐ Households
- ☐ Communities
- ☒ Businesses or nonprofit organizations
- ☒ Governments
- ☐ None of the above

Points Available: 0.00

---

## Individuals Served

How many beneficiaries from the beneficiary category listed below received operational support or capital through the provision of your products/services in the last 12 months? Estimates within +/- 5% acceptable. Do not double count across different beneficiary categories.

Individuals

Individuals

☐ We do not track this

Points Available: 0.00

---

## Organizations Served

How many beneficiaries from the beneficiary category listed below received operational support or capital through the provision of your products/services in the last 12 months? Estimates within +/- 5% acceptable. Do not double count across different beneficiary categories.

Businesses and nonprofits

Businesses and nonprofits

☐ We do not track this

Points Available: 0.00

---

## Governments Served

How many beneficiaries from the beneficiary category listed below received operational support or capital through the provision of your products/services in the last 12 months? Estimates within +/- 5% acceptable. Do not double count across different beneficiary categories.

Governments

Governments

☐ We do not track this

Points Available: 0.00

---

## Client Tracking Methods

Please provide a brief description of how you track your customer/client/beneficiary figures.

As above.

Points Available: 0.00

---

# Management of Support for Underserved/Purpose Driven Enterprises

How does your company measure and manage the results, outcomes, effects, or impact of your product or service?

Select all that apply.

- ☐ We have formally defined the outcomes sought by our product or service and have developed a theory of change for them
- ☐ We have based our impactful product or service business model on established secondary research that demonstrates potential impact
- ☒ We have directly and formally engaged stakeholders in understanding their desires and needs when developing, refining, and or delivering our products or services
- ☐ We are verified to meet third-party standards for impact (e.g. we have impact-related product certifications)
- ☒ We measure near-term outcomes of the product or service to determine whether it is meeting the needs and expectations of our beneficiaries
- ☐ We measure long-term outcomes in order to assess whether the results of our product produce lasting positive impacts for our beneficiaries
- ☒ We have identified and measure and manage the unintentional or potential negative impacts of the product or service in addition to intentional positive effects
- ☒ We have identified and managed potential causes that could lead to a failure to deliver the positive outcome, to do so less efficiently than possible, or to produce other negative effects
- ☐ None of the above

Points Earned: 1.07 of 1.07

---

## Outcome Measurement

How has your company measured outcomes or determined whether your product or service contributes to the positive outcomes previously identified in the question "Flow of Capital Product Description"?

- ☐ We surveyed beneficiaries to understand outcomes created
- ☐ We used non-randomized control groups to compare performance
- ☐ We used randomized control groups to determine the level of causality of our product or service
- ☐ We used aggregated third-party data to benchmark and compare impact performance
- ☒ Our selected methods determined that the product or service contributed to the outcome
- ☒ Other - please describe
- ☐ None of the above

Points Earned: 0.64 of 1.07

---

## Efficacy of Flow of Capital

For what percentage of your beneficiaries can you verify your positive impact on the outcome stated above?

- ☐ 0%
- ☐ 1-25%
- ☐ 26-49%
- ☐ 50-74%
- ☐ 75-99%
- ☒ 100%
- ☐ Don't know

Points Earned: 1.07 of 1.07

---

## Innovative Support for Underserved/Purpose Driven Enterprises

Is there something different or innovative about the company's product/service that support flow of capital that has changed the industry? Is this something that is replicable, unique at the time that it was created, and that has been emulated by other organizations?

Discounted rates for purpose driven organizations.

Points Available: 0.00

## Serving Underserved Populations (Direct) - Impact Business Model

IMPACT BUSINESS MODELS  
**2.6**

---

This IBM section is applicable if your company has qualified for a previous Customer IBM, and you can verify that your positive product/service impact directly benefits low income or traditionally underserved populations.

## Underserved Beneficiaries Overview

Describe the beneficiaries or end-users of your products or services and how you characterize them as underserved.

Persons from vulnerable groups that have or do experience socioeconomic inequity.

Points Available: 0.00

---



## Tracking Underserved Beneficiaries

How do you determine that the beneficiaries of your product or service are underserved?

- ☒ We collect demographic data about our beneficiaries (e.g. income level) that might qualify them as traditionally underserved
- ☐ We collect data ourselves about the access our beneficiaries have to other products or services that produce the desired outcomes
- ☐ We rely on or conduct secondary research about the markets and beneficiaries we serve to determine level of access to products and outcomes
- ☐ Other - please describe
- ☐ None of the above

Points Available: 0.00

---

## Underserved Beneficiary Types

Based on the results of how you track the demographics that you serve, which of the following best describe the populations that you serve?

Your answer to this unscored question is combined with other answers to automatically calculate your score in this section of the assessment.

- ☐ Low Income, Poor, or Very Poor Individuals
- ☒ Other individuals without access to positive outcomes delivered by the product or service
- ☐ Individuals at the bottom of the pyramid
- ☐ Don't Know
- ☐ N/A

Points Available: 0.00

---

## Underserved Group Demographics

If relevant, which of the following beneficiary groups is your product/service targeting?

- ☐ Young children (younger than 5 years old)
- ☐ Children and adolescents (5 years of age or older but younger than 18)
- ☐ Adults
- ☒ Elderly/older adults
- ☒ Persons with disabilities
- ☒ Minority/previously excluded populations
- ☒ Women
- ☐ Pregnant women
- ☒ Other at risk populations
- ☐ None of the above

Points Available: 0.00

---

## Revenue from Serving In Need Populations

How much revenue was generated in the last fiscal year from sales to the underserved beneficiary group identified in the question "Underserved Beneficiary Types"?

How much revenue was generated in the last fiscal year from sales to the underserved beneficiary group identified in the question "Underserved Beneficiary Types"?

☐ We do not track this

Points Available: 0.00

---

## % of Customers In-need

What % of customers/end beneficiaries of your product or service in the last 12 months were from an underserved population identified in the question "Underserved Beneficiary Types"?

Your answer to this unscored question is combined with other answers to automatically calculate your score in this section of the assessment.

What % of customers/end beneficiaries of your product or service in the last 12 months were from an underserved population identified in the question "Underserved Beneficiary Types"?

☐ We do not track this

Points Available: 0.00

---

## Tracking Beneficiaries

If tracked, which unit of measure do you use to measure the amount of beneficiaries reached?

You will be asked to report the # of beneficiaries reached for each category selected

- ☒ Individuals
- ☐ Households
- ☐ Communities
- ☐ Businesses and nonprofits
- ☐ Governments
- ☐ Other - please describe
- ☐ None of the above

Points Available: 0.00

---

## Underserved Individuals

How many individuals served qualify in the previously selected underserved populations during the last 12 months? Do not duplicate individuals and households. Estimates within +/- 5% are acceptable.

How many individuals served qualify in the previously selected underserved populations during the last 12 months? Do not duplicate individuals and households. Estimates within +/- 5% are acceptable.

☐ We do not track this

Points Available: 0.00

---

## Underserved Client Tracking

How would you calculate the total number of underserved customers/clients that your company has reached?

- ☐ Most customers or clients continue with us year by year, and the figures reported for the last 12 months roughly reflect the total number of beneficiaries to date
- ☒ The figures reported for the last 12 months are in addition to previous clients, and the total number of beneficiaries should be calculated by adding together the numbers for each year
- ☐ Don't know - We don't track this or don't sell direct to underserved customers or clients

Points Available: 0.00

---

## Increasing Accessibility for Underserved Groups

Does your company do any of the following to improve the access or impact of your product for the underserved populations that you serve?

- ☒ Company utilizes a cross-subsidization model whereby higher pricing for middle and high-income clients facilitates offering lower/subsidized pricing for low income clients/customers
- ☒ Product/service is accompanied by a zero-interest or below market- financing option (directly from company or through finance partner) with small repayment amounts to provide the poor access to purchase
- ☒ Product/service pricing model includes transparent pricing for all customers
- ☐ Vendor provides training on safe use and/or maintenance of the product/service
- ☒ Pricing can be verified to be equal or lower than market alternatives not targeted to underserved populations
- ☐ Product information is assessed and developed to match the literacy level and needs of end users
- ☐ Product design has unique specifications from common alternatives to make it more specific for underserved groups (e.g. smaller volume packages to reduce upfront costs)
- ☐ These product/service attributes do not apply to our company

Points Earned: 1.80 of 1.80

---

## Innovative Practices to Increase Accesssibilitiy

Use the field below to describe any innovative technology, distribution, or pricing models selected previously.

Tiered rates, structurally promoting probono/discounted rate services, etc.

Points Available: 0.00

---

## BoP Clients Served

If relevant, how many individuals served in the last 12 months qualify as being at the bottom of the pyramid, with incomes below \$2.50/day? Estimates within +/- 5% are acceptable.

Do not double-count (e.g. if you report 5 households, do not also report the number of individuals in those 5 households).

If relevant, how many individuals served in the last 12 months qualify as being at the bottom of the pyramid, with incomes below \$2.50/day?

Estimates within +/- 5% are acceptable.

☐ We do not track this

Points Available: 0.00

---

## BoP Households Served

If relevant, how many customers/clients served in the last 12 months qualify as being at the bottom of the pyramid with incomes below \$2.50/day? Estimates within +/- 5% are acceptable.

Do not double-count (e.g. if you report 5 households, do not also report the number of individuals in those 5 households).

If relevant, how many customers/clients served in the last 12 months qualify as being at the bottom of the pyramid with incomes below

\$2.50/day? Estimates within +/- 5% are acceptable.

☐ We do not track this

Points Available: 0.00

---

## Percent of BoP Beneficiaries

What percentage of your customers or beneficiaries in the last 12 months qualifies as being at the bottom of the pyramid with incomes below \$2.50 per day?

Estimates within +/- 5% are acceptable. See currency converter in help text to get local currency terms.

What percentage of your customers or beneficiaries in the last 12 months qualifies as being at the bottom of the pyramid with incomes below

\$2.50 per day?

☐ We do not track this

Points Available: 14.40

---

## Revenue Products Benefiting Bottom of Pyramid

How much revenue was generated in the last fiscal year through sales to clients/customers that have been verified to live on less than \$2.50 per day?

How much revenue was generated in the last fiscal year through sales to clients/customers that have been verified to live on less than \$2.50 per day?

☐ We do not track this

Points Available: 0.00

## Disclosure Questionnaire

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## Disclosure Industries

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Disclosure questions on specific production and trade.

## Disclosure Alcohol

Please indicate if your company is involved in the production, operation, trade, or sale of any the following:

Alcohol

Please also select "Yes" if your company serves clients in this industry

☐ Yes

☒ No

Points Available: 0.00

---

## Disclosure Tobacco

Please indicate if your company is involved in the production, operation, trade, or sale of any the following:

Tobacco

Please also select "Yes" if your company serves clients in this industry

☐ Yes

☒ No

Points Available: 0.00

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## Disclosure Gambling

Please indicate if your company is involved in the production, operation, trade, or sale of any the following:

Gambling

Please also select "Yes" if your company serves clients in this industry

☐ Yes

☒ No

Points Available: 0.00

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## Disclosure Firearms Weapons

Please indicate if your company is involved in the production, operation, trade, or sale of any the following:

Firearms, weapons or munitions

Please also select "Yes" if your company serves clients in this industry

☐ Yes

☒ No

Points Available: 0.00

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## Disclosure Pornography

Please indicate if your company is involved in the production, operation, trade, or sale of any the following:

Pornography

Please also select "Yes" if your company serves clients in this industry

☐ Yes

☒ No

Points Available: 0.00

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## Disclosure Payday, Short Term, or High Interest Lending

Please indicate if your company is involved in the production, operation, trade, or sale of any the following:

Payday, short-term, or high-interest lending

Please also select "Yes" if your company serves clients in this industry

☐ Yes

☒ No

Points Available: 0.00

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## Disclosure Fossil Fuels

Please indicate if your company is involved in the production, operation, trade, or sale of any the following:

Fossil-fuel-based oil, natural gas, or coal extraction, distribution, sale, etc.

Please also select "Yes" if your company serves clients in this industry

☐ Yes

☒ No

Points Available: 0.00

---

## Disclosure Mining

Please indicate if your company is involved in the production, operation, trade, or sale of any the following:

Mining

Please also select "Yes" if your company serves clients in this industry

☐ Yes

☒ No

Points Available: 0.00

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## Disclosure Nuclear Power or Hazardous Materials

Please indicate if your company is involved in the production, operation, trade, or sale of any the following:

Nuclear power, radioactive materials or hazardous waste

Please also select "Yes" if your company serves clients in this industry

☐ Yes

☒ No

Points Available: 0.00

---

## Disclosure Prisons

Please indicate if your company is involved in the production, operation, trade, or sale of any the following:

Prisons

Please also select "Yes" if your company serves clients in this industry

☐ Yes

☒ No

Points Available: 0.00

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## Disclosure Whole Life Insurance

Please indicate if your company is involved in the production, operation, trade, or sale of any the following:

Whole life insurance products

Select "Yes" only if the company earns 80%+ of its revenue from whole life insurance products.

☐ Yes

☒ No

Points Available: 0.00

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## Disclosure Volunteer Placement to Orphanages

Please indicate if your company is involved in the production, operation, trade, or sale of any the following:

Organizing volunteer programs to orphanages or child care organizations

☐ Yes

☒ No

Points Available: 0.00

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## Disclosure Tax Advisory Services

Please indicate if your company is involved in the production, operation, trade, or sale of any the following:

Tax advisory services

☒ Yes

☐ No

Points Available: 0.00

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## Disclosure Animal Products or Services

Please indicate if your company is involved in the production, operation, trade, or sale of any the following:

Animal-based products or services (including seafood)

☐ Yes

☒ No

Points Available: 0.00

---

## Disclosure Genetically Modified Organisms

Please indicate if your company is involved in the production, operation, trade, or sale of any the following:

Genetically modified organisms

Please also select "Yes" if your company serves clients in this industry

☐ Yes

☒ No

Points Available: 0.00

---

## Disclosure Illegal Products or Subject to Phase Out

Please indicate if your company is involved in the production, operation, trade, or sale of any the following:

Products or activities that are illegal under country laws or regulations where they have operated, banned in international conventions or agreements, or subject to international phase-out or regulation

☐ Yes

☒ No

Points Available: 0.00

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## Disclosure Industries at Risk of Human Rights Violations

Please indicate if your company is involved in the production, operation, trade, or sale of any the following:

Industries reliant upon materials at high risk of human rights infringements (e.g. conflict minerals)

☐ Yes

☒ No

Points Available: 0.00

---

## Other Disclosure Industries

Please indicate if your company is involved in the production, operation, trade, or sale of any the following:

Other industries that may cause social or environmental harm or are subject to stakeholder criticism or concern

☐ Yes

☒ No

Points Available: 0.00

---

## Company Explanation Of Disclosure Item Flags

If you selected "Yes" to any of the "Disclosure Industries" listed above, please provide a detailed explanation of the company's involvement for each affirmative response:

If this does not apply to you, please enter "Does not apply" in the text area below.

We are not tax lawyers but provide limited tax related advice to Indigenous groups, small businesses, non-profits, charities and individuals. We typically work with external tax advisors for matters outside of simple, straightforward sales tax, charitable rules, dividend and interest income tax issues, etc.

Points Available: 0.00

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## Disclosure Practices

Disclosure questions on sensitive practices.

### No formal Registration Under Domestic Regulations

Please indicate if your company engages in any of the following practices:

Company is not formally registered in accordance with all relevant regulations and requirements

If your company is a formally registered business, select "No."

☐ Yes

☒ No

Points Available: 0.00

---

## Tax Reduction Through Corporate Shells

Please indicate if your company engages in any of the following practices:

Company uses corporate shells or other structural means, such as establishing multiple corporate entities, to minimize tax payments

☐ Yes

☒ No

Points Available: 0.00

---

## Operates in conflict zones

Please indicate if your company engages in any of the following practices:

Company operates in conflict zones

☐ Yes

☒ No

Points Available: 0.00

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## Sale of Data

Please indicate if your company engages in any of the following practices:

Company sells or provides access to consumer or user data

☐ Yes

☒ No

Points Available: 0.00

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## Facilities located in sensitive ecosystems

Please indicate if your company engages in any of the following practices:

Company facilities are located adjacent to or in sensitive ecosystems

☐ Yes

☒ No

Points Available: 0.00

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## Marketing of Breastmilk Substitutes

Please indicate if your company engages in any of the following practices:

Marketing of breastmilk substitutes

☐ Yes

☒ No

Points Available: 0.00

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## Activities against freedom of association/collective bargaining

Please indicate if your company engages in any of the following practices:

Company has taken a public stance against unionization, has engaged in activities that may be perceived as taking a stance against union organizing, or prohibits workers from freely associating and bargaining collectively for the terms of one's employment

☐ Yes

☒ No

Points Available: 0.00

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## Employs Individuals on Zero-Hour Contracts

Please indicate if your company engages in any of the following practices:

Company employs individuals on zero-hour contracts

☐ Yes

☒ No

Points Available: 0.00

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## Company workers are prisoners

Please indicate if your company engages in any of the following practices:

Company uses workers who are prisoners

☐ Yes

☒ No

Points Available: 0.00

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## Company Employs Workers Under Age 15 (Or Other ILO Minimum Age)

Please indicate if your company engages in any of the following practices:

Company employs workers under the age of 15 (or other minimum work age covered by the International Labour Organization Convention No. 138 ) and/or company does not keep personnel records that include evidence of the date of birth of each

☐ Yes

☒ No

Points Available: 0.00

---

## Overtime For Hourly Workers Is Compulsory

Please indicate if your company engages in any of the following practices:

Overtime work is compulsory and exceeds 48 hours in a week

☐ Yes

☒ No

Points Available: 0.00

---

## Other Disclosure Practices

Please indicate if your company engages in any of the following practices:

Other sensitive practices that may cause social or environmental harm, or are subject to stakeholder concern

☐ Yes

☒ No

Points Available: 0.00

---

## Company Explanation Of Disclosure Item Flags

If you selected "Yes" to any of the "Disclosure Practices" listed above, please provide a detailed explanation of the company's engagement in each practice marked in the affirmative:

If this does not apply to you, please enter "Does not apply" in the text area below.

None

Points Available: 0.00

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## Disclosure Outcomes & Penalties

Disclosure questions concerning litigation, relocation of communities, accidents, and on-the-job fatality.

### On-Site Fatality

Please indicate if your company has experienced any of the following in the past 5 years:

Company has had an operational or on-the-job fatality

☐ Yes

☒ No

Points Available: 0.00

---

## Litigation or Arbitration

Please indicate if your company has experienced any of the following in the past 5 years:

Litigation or arbitration against company either ongoing, settled, or found against the company

☐ Yes

☒ No

Points Available: 0.00

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## Company has filed for bankruptcy

Please indicate if your company has experienced any of the following in the past 5 years:

Company has filed for bankruptcy

☐ Yes

☒ No

Points Available: 0.00

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## Bribery, Fraud, or Corruption

Please indicate if your company has had a formal complaint to a regulatory agency or been assessed a fine or sanction in the past five years for any of the following:

Bribery, fraud, or corruption

☐ Yes

☒ No

Points Available: 0.00

---

## Anti-Competitive Behavior

Please indicate if your company has had a formal complaint to a regulatory agency or been assessed a fine or sanction in the past five years for any of the following:

Anti-competitive behavior

☐ Yes

☒ No

Points Available: 0.00

---

## Financial Reporting, Taxes, Investments, or Loans

Please indicate if your company has had a formal complaint to a regulatory agency or been assessed a fine or sanction in the past five years for any of the following:

Financial reporting, tax payments, investments, or loans

☐ Yes

☒ No

Points Available: 0.00

---

## Political Contributions or International Affairs

Please indicate if your company has had a formal complaint to a regulatory agency or been assessed a fine or sanction in the past five years for any of the following:

Political contributions or international affairs

☐ Yes

☒ No

Points Available: 0.00

---

## Labor Issues

Please indicate if your company has had a formal complaint to a regulatory agency or been assessed a fine or sanction in the past five years for any of the following:

Labor issues (including safety and discrimination)

☐ Yes

☒ No

Points Available: 0.00

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## Breaches of Confidential Information

Please indicate if your company has experienced any of the following in the past 5 years:

Breaches of individual privacy and/or losses of individual confidential data

☐ Yes

☒ No

Points Available: 0.00

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## Significant Layoffs

Please indicate if your company has experienced any of the following in the past 5 years:

Company has had layoffs of more than 20% of the workforce

☐ Yes

☒ No

Points Available: 0.00

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## Hazardous Discharges Into Air/Land/Water (Past 5 Yrs)

Please indicate if your company has experienced any of the following in the past 5 years:

Company sites have experienced accidental discharges to air, land or water of hazardous substances

☐ Yes

☒ No

Points Available: 0.00

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## Large Scale Land Conversion, Acquisition, or Relocation

Please indicate if your company has experienced any of the following in the past 5 years:

Construction or operation of company involved large scale land acquisition, convergence, or degradation (including the construction or refurbishment of dams), or resulted in the resettlement or economic displacement of 5,000 or more people

☐ Yes

☒ No

Points Available: 0.00

---

## Penalties Assessed For Environmental Issues

Please indicate if your company has had a formal complaint to a regulatory agency or been assessed a fine or sanction in the past five years for any of the following:

Environmental management penalties, including animal welfare

☐ Yes

☒ No

Points Available: 0.00

---

## Violation of Indigenous Peoples Rights

Please indicate if your company has had a formal complaint to a regulatory agency or been assessed a fine or sanction in the past five years for any of the following:

Infringing on indigenous people's rights, for instance by utilizing lands owned or used by indigenous peoples without full documented consent of such peoples

☐ Yes

☒ No

Points Available: 0.00

---

## Other Disclosure Outcomes & Penalties

Please indicate if your company has had a formal complaint to a regulatory agency or been assessed a fine or sanction in the past five years for any of the following:

Other penalties, complaints, or grievances filed or levied against the company for negative impacts on local communities, human rights, or other stakeholder concerns

☐ Yes

☒ No

Points Available: 0.00

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## Company Explanation Of Disclosure Item Flags

If you selected "Yes" to any of the "Disclosure Outcomes & Penalties" listed above, please provide a detailed explanation of the company's experience related to each affirmative response:

If this does not apply to you, please enter "Does not apply" in the text area below.

None.

Points Available: 0.00

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## Supply Chain Disclosure

Disclosure questions concerning the significant suppliers of the company

### Suppliers in Conflict Zones

Please indicate if any of the following statements are true regarding your company's suppliers:

Operation in conflict zones

☐ Yes

☒ No

☐ Don't Know

Points Available: 0.00

---

## Suppliers Negative Social Impact

Please indicate if any of the following statements are true regarding your company's suppliers:

Practices or outcomes that produced substantial negative impacts regarding human rights, labor conditions, or local communities

- ☐ Yes  
☒ No  
☐ Don't Know

Points Available: 0.00

---

## Suppliers Negative Environmental Impact

Please indicate if any of the following statements are true regarding your company's suppliers:

Practices or outcomes that produced substantial negative environmental impact

- ☐ Yes  
☒ No  
☐ Don't Know

Points Available: 0.00