

Score Aggregation Methodology & Brand List ACESCO Colombia

As the B Corporation Certification is a company-level certification, the assessment of a Parent Company is required to include its subsidiaries in which it owns >50% of the shares and has a controlling interest. Depending on the operations of the certifying company, Parent Companies may roll up their subsidiaries into a single assessment or assess separately.

Regardless of whether a Certified Parent Company's subsidiaries are assessed together or separately, only distinct subsidiaries that B Lab has determined independently meet the performance requirement for certification (i.e. score of 80+ points) are eligible to use the Certified B Corporation logo and refer to themselves as Certified B Corporations.

Aggregated Scoring Methodology

Acesco Colombia and its subsidiary Matecsa were required to be assessed in the B Impact Assessment and undergo a review by B Lab staff. The entities were divided into two assessments, and the overall score was calculated using a weighted average based on revenue.

The assessments are as follows:

1. Acesco Colombia
2. Matecsa

Based on the weighted average, Acesco Colombia scored an overall 82 out of 200 total available points. The minimum verified score required for B Corp Certification is 80.

The table below shows the scores for the individual assessments:

Legal entity/Company name	BIA Score
Assessment 1: Acesco Colombia	82.1
Assessment 2: Matecsa	80.4

Brands

Brands that are not distinct operating subsidiaries included in the Parent Company's certification are not Certified B Corporations themselves but may use the Certified B Corporation logo if B Lab has determined they have independently met the performance requirement for certification. Otherwise, the Certified B Corporation logo shall only be used in reference to the brand as part of the Parent Company's certification. For a list of brands under Acesco Colombia that have been determined to have met the performance standards for certification (i.e. score of 80+ points) independently and can therefore use the B Corp IP, see the table below.