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B Corp to “Be” Happy: B Corp certification and employee engagement, job satisfaction, and well-being at L’Occitane Group

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Dissertation written under the supervision of Professor Sergio Moreira.

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Abstract

ENGLISH:

B Corp to “Be” Happy: B Corp Certification and employee engagement, job satisfaction, and well-being at L’Occitane Group.

Written by Laetitia Megevand

This thesis investigates the impact of B Corp certification on employee engagement, job satisfaction and general well-being within the L'Occitane Group. The study assesses whether this certification meets employees' needs, or whether it is simply a question of brand image by using a two-methods approach, comprising semi-structured interviews with 12 employees and an online survey completed by 232 participants. The results show a mixed impact. Although the certification aligns with employees' values and influences their feelings of belonging and pride, the company's current efforts are not enough to fully meet expectations in terms of career development, training, and remuneration. This study reveals that certification enables a clear understanding of the gaps between the company's reality and what is expected by employees and society. The research highlights L'Occitane's strengths and weaknesses in meeting B Corp requirements and employee expectations and offers practical recommendations for leveraging certification to improve employee wellbeing. Although this study is limited by its sample size and its focus on a single company, it concludes that, while B Corp certification has had a positive influence on company culture and employee morale, there are still areas for development and a need for constant reassessment to meet the full needs of employees.

Key words: CSR, CSR Certification, B Corp, Employee Well Being, Engagement, Job Satisfaction, Sustainability, Impact

PORTUGUESE:

B Corp para "Ser" Feliz: Certificação B Corp e engajamento, satisfação no trabalho e bem-estar dos funcionários no Grupo L'Occitane.

Escrito por Laetitia Megevand

Este estudo investiga o impacto da certificação B Corp no envolvimento dos funcionários, na satisfação no trabalho e no bem-estar geral dentro do Grupo L'Occitane. Utilizando uma abordagem em duas partes, composta por entrevistas semi-estruturadas com 12 funcionários e um questionário online respondido por 232 participantes, o estudo avalia se esta certificação realmente serve para atender às necessidades dos funcionários ou se é apenas uma questão de imagem de marca. Os resultados revelam um impacto misto. Embora a certificação esteja alinhada com os valores dos funcionários e influencie os seus sentimentos de pertença e orgulho, os esforços atuais da empresa não são suficientes para atender plenamente às expectativas em termos de desenvolvimento de carreira, formação e remuneração. A pesquisa destaca as forças e fraquezas da L'Occitane no cumprimento dos requisitos B Corp e das expectativas dos funcionários, e oferece recomendações práticas para utilizar a certificação para melhorar o bem-estar dos funcionários. A conclusão é que, apesar da certificação B Corp ter influenciado positivamente a cultura da empresa e o moral dos funcionários, ainda existem áreas a desenvolver e a necessidade de uma reavaliação constante para atender plenamente às necessidades dos funcionários.

Palavras-chave: RSE, Certificação de RSE, B Corp, Bem-estar dos trabalhadores, Envolvimento, Satisfação no trabalho, Sustentabilidade, Impacto

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1 Introduction

Faced with the global challenges we've been dealing with for several years now, one may ponder, « What will become of us? », or « How can we act to address these issues ? ». Indeed, between environmental degradation, growing social inequalities and economic volatility, there are some concerning signs. As with human beings in general, the business world is also facing real challenges. These complex issues have led to a fundamental reassessment of corporate roles and responsibilities, putting Corporate Social Responsibility (CSR) at the heart of business strategies. In 1953, Howard Bowen, in his book “Social Responsibilities of the Businessman”, stressed the importance of the corporate influence on society, urging policies that benefit not only the bottom line but also the common good. This view has been reinforced by Menguc & Ozanne (2005), who argue that CSR has become an imperative in modern corporate strategy. These elements point to the Triple Bottom Line concept, which encourages companies to use the three following pillars as a foundation for their future strategies: People, Planet and Profit (Correia, 2019).

Companies are faced with a context of demanding requirements, with objectives and regulations multiplying, such as the United Nations' Sustainable Development Goals and ISO standards, but also with the emergence of CSR assessment tools such as B Corp. These invite businesses to develop by integrating social and environmental concerns into their operational DNA. Setting rigorous, high standards in terms of social and environmental performance, these tools provide companies with clear indicators of their commitments and impact, which must go beyond financial performance.

The rise of CSR and certifications such as B Corp also reflects a growing awareness of the importance of a strong aspect of sustainability - employee well-being within corporate structures. Research shows that employee' well-being is directly linked to increased productivity, reduced turnover and improved overall company performance (Krekel et al. 2019). Krekel, Ward and De Neve (2019) demonstrate as well that a high level of well-being at work is significantly associated with increased corporate profitability.

In this context, more and more companies are taking actions to overcome these challenges and find a balance between sustainability, profitability. For instance, the L'Occitane Group, a well-established leader in the beauty and well-being sector, with a diversified portfolio of 8 brands and over 8,500 employees in 90 countries worldwide, is a great exemple of these

corporates. Dedicated to sustainable practices, the group recently achieved B Corp certification in August 2023, affirming its commitment to integrating high standards of social and environmental responsibility into all its operations. Achieving this certification should not only improve the company's governance and ethics, but also strengthen its commitment to local communities and the environment. However, preliminary feedback from some employees suggests a gap between the requirements of B Corp certification and employees' actual experiences in the field. This observation highlights a potential gap between the company's ambitious sustainability and social commitment objectives and the reality experienced by its staff members.

This study therefore aims to explore this difference, asking whether B Corp's high standards are sufficient and have a concrete influence on the daily lives and well-being of L'Occitane's employees. We will therefore seek to find and understand these potential gaps and determine whether the certification is really associated with tangible improvements, or whether it is mainly a tool for improving the company's image.

2 Literature Review

2.1 CSR Certifications and the Motivations Behind Them

The reasons for which companies pursue CSR certifications are diversified. As a matter of fact, they can be both symbolic and substantive (Dahlin et al., 2020).

A first driver could be that there is a real need today in our society to change business models and move forward with a value-creation strategy, “companies need to reconnect business success with social progress” (Porter, 2018). Reputational management is another motivation. Indeed, it seems that companies are looking to improve their public image and differentiate themselves from their competitors (Dahlin et al., 2020). A company's image that appeals to environmentally conscious consumers, through green marketing strategies (Ko, Hwang and Kim, 2013) seems to be important. The utilization of certifications as a tool of competitive advantage is also a source of brand reinforcement and thus a motivation to obtain these certifications (Dahlin et al., 2020; Ven van de & Graafland, 2006). However, this reason is somewhat criticized by Porter and Kramer (2006), who state that “the focus must shift from image to substance.”

So, let's initiate a discussion around substance. In terms of substance, operational efficiency is a reason to pursue CSR certifications. To a first point, it's worth noticing that these certifications can lead to improved operational efficiencies and cost savings by improving internal processes (Alghababsheh & Gallear, 2021). Risk management is another fundamental motivation. Indeed, CSR certifications help companies mitigate risks associated with environmental regulations and social governance (Dahlin et al., 2020). Finally, employee's morale and attractiveness also appear to be important benefits. Companies emphasizing social and environmental responsibility often find it easier to attract and retain talent that cares deeply about these same values (Dahlin et al., 2020).

In addition, CSR initiatives have been shown to positively influence job satisfaction when employees perceive these efforts as genuine and motivated by altruistic reasons rather than profit (Vlachos, Panagopoulos and Rapp, 2013). Authentic CSR activities contribute to a positive organizational climate. Indeed, they foster a sense of pride and purpose among employees, increasing the sense of belonging and alignment with corporate values (Amores-Salvadó, Martín-de Castro and Navas-López, 2014; Vlachos, Panagopoulos and Rapp, 2013). It has also been shown that companies with substantial CSR commitments invest in employee training and development to align with their CSR goals, improving skills and opportunities for professional growth (Vargo & Lusch, 2016; Shen & Benson, 2016).

All in all, there are lots of reasons to obtain CSR certification, but it would seem that those coming closest to authenticity along with a desire to bring real added value between companies and society are the ones that are the best perceived by employees and others stakeholders.

2.2 Insights on Employee Well-Being and Motivation

Employee well-being is defined by several aspects and is based on three main elements: subjective well-being, well-being at work and psychological well-being (Page & Vella-Brodrick, 2008). These categories emphasize the importance of mental, physical and emotional health, as well as job satisfaction, work-life balance and the quality of the work environment.

Motivation and employee well-being are subjects that have been widely discussed in the literature. Indeed, several theories aim to improve this state of being. There are needs-based

theories and process-based theories. One of the best-known is Maslow's pyramid of needs, which emphasizes that individuals are motivated by a hierarchy of needs, starting with physiological needs and progressing to security, social belonging, esteem and self-actualization (Maslow, 1943). Another theory, the Self-Determination Theory, shows that three basic psychological needs - autonomy, competence and belonging - are necessary for people to experience a greater level of well-being and motivation (Deci & Ryan, 1985).

To boost employee motivation and performance, it may be interesting to look at goal-setting theory (Locke & Latham, 1990). This theory shows that by defining clear and stimulating goals, employees are more inclined to want to achieve them. Another explanation of motivation and performance is the Expectancy Theory, which suggests that individuals are motivated to perform if they know that their efforts will be acknowledged and rewarded (Vroom, 1964).

Although a company cannot control hundred percent of its employees' well-being, it can make a significant contribution to it. For example, by working on job design, Hackman and Oldham's Job Characteristics Model suggests that high motivation is the result of experiencing three psychological states during work: meaning, responsibility and knowledge of results. It is then necessary to note that work varied in skills, task identity, task meaning, autonomy and feedback has a real impact on employee motivation (Hackman & Oldham, 1976). A company can also focus on practical aspects by including fairness in its operations. The Equity Theory (Adams, 1963) shows that if an employee perceives that his efforts and contributions are equivalent to those of his colleagues, but that his rewards (such as salary and recognition) are inferior, he will feel a sense of injustice, leading to demotivation and dissatisfaction. Companies can also adopt practices such as working from home to help ensure work-life balance. As a matter of fact, it has been proven that working from home can improve performance and reduce turnover by 50% (Bloom et al., 2015).

As a result, it would seem that an ideal workplace actively promoting employee well-being is characterized by supportive leadership, a healthy work-life balance, a positive work environment, opportunities for growth, access to a variety of resources, and fair compensation and benefits.

2.3 The B Corp certification

2.3.1 History of B Corp

It all started in 2006, when a group of three friends, sharing the same vision of business as a force for good, decided to create B Lab. (B Lab Global Site) Through this non-profit organization, they decided to create a program, the B Corp certification, allowing companies to work towards a new way of doing business. This program ensures that companies generate profit, as the current system demands, but also ensures they contribute positively to global, social, and environmental issues. They believed that "a different kind of economy was not only possible, but necessary — and that business could lead the way towards a new, stakeholder-driven model." (B Lab Global Site) The certification was therefore created to establish a framework and high standards in terms of performance, accountability, and transparency, which companies must reference to move towards a more inclusive and sustainable business model.

2.3.2 Criteria for B Corp Certification

The certification process is a demanding one, requiring a precise analysis of a company's global economic and social entity. In order to qualify for certification, a company must go through the first stage, the B Impact Assessment (BIA), which will serve as a basis for evaluation and future adjustments. This tool evaluates a company's various operations and their impact. For a company to become certified, it must achieve a score of at least 80 out of 200. But what are companies assessed on?

The assessments cover the following five key categories (B Lab Global Site):

Governance: Assesses how companies can improve their policies and practices related to their mission, ethics, responsibility and transparency. It ensures that social and environmental considerations are integrated into decision-making processes.

Employees: Evaluates employee benefits, remuneration, training, working environment and general well-being, ensuring a positive and supportive workplace.

Community: Examines the company's impact on local communities, focusing on diversity, equity, inclusion, economic impact and civic engagement.

Environment: Looks at environmental management practices, including resource use, emissions and waste management, ensuring a sustainable environmental footprint.

Customers: Assesses the value the company creates for its customers, focusing on the integrity of products and services and the impact on consumer wellbeing.

Finally, if the BIA score of 80/200 is achieved, a review process will be carried out by an analyst. Once this score has been verified and approved, congratulations, the company is B Corp certified! To make this official, the B Corp Agreement will need to be signed and the annual certification fee be payed. The company then becomes part of a community of like-minded companies and is ready to be reassessed for certification at the end of the following three years, to become recertified.

2.3.3 Becoming a B Corp for Large Companies

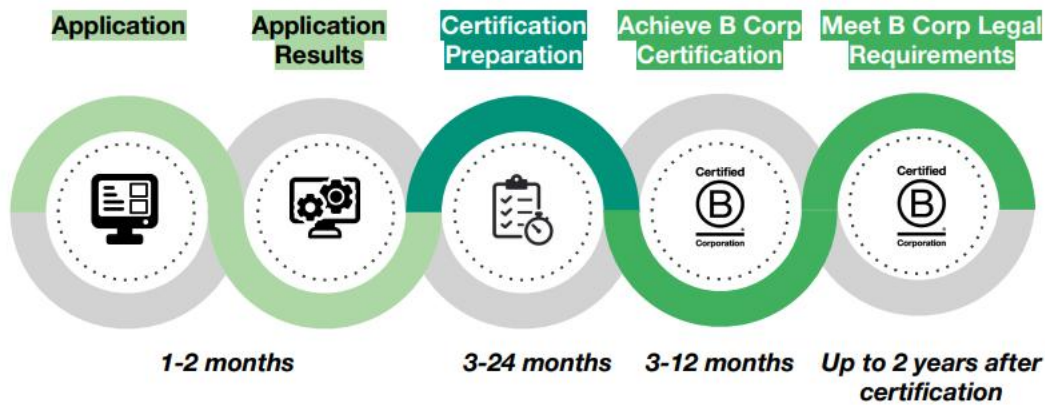
As explained above, the process may seem relatively simple, but it's important to note that it can present new complexities depending on the size and complexity of the company. In short, the smaller the company, the simpler the process, and vice versa. For companies like L'Occitane, B Corp certification is no mean feat, since there are two main pathways to certification (B Lab, 2021):

“The initial option is to certify the Parent Company. This requires compliance with performance and legal standards, while maintaining full transparency by assessing over 95% of operations. This is a resource-intensive method, but it provides a global view of the company's impact.

The second is to certify each subsidiary. Each subsidiary must comply with B Corp certification requirements, regardless of its situation. The resources required for the parent company are fewer, but this can be more costly and complex for centralized companies.”

For larger companies, additional steps are required, such as scoping, certification preparation, B Impact Assessment (BIA) consultation, improvement, and verification (B Lab, 2021). Fees are charged for each step, depending on the company's revenue and complexity (B Lab, 2021). These fees are explained by a detailed assessment, documentation, and potential site visits. Just like any other B Corp certified company, larger companies are required to ensure ongoing compliance by recertifying every three years. (Figure 1)

Figure 1 - B Corp Certification Project Timeline for Large Enterprises



With these explanations, it is easier to understand how complex it can be to obtain certification for large enterprises.

2.3.4 B Corp and the L'Occitane Group

Let's turn now to L'Occitane and its results in achieving B Corp certification, to get an initial view of how the company stands on the five different aspects, with a particular focus on employees, the section we're the most interested in for this work.

In August 2023, L'Occitane achieved an overall BIA score of 85.4, averaged across its subsidiaries, with the following category results: Governance 16.9, Employees 21.7, Community 20.3, Environment 22, Customers 4.3. It can be seen from the detailed report (Group L'OCCITANE Aggregated B Impact Assessments 2023, n.d.) that subsidiary LimeLife, with a relatively low score of 57.8, brings the group average down slightly. The other subsidiaries score between 79.3 and 93.3, with the highest scores for the labs and head office. (see more details in Appendix 1)

Let's analyze the results of the BIA to figure where the Labs and Head Office group stands in the Employees section. L'Occitane shows a strong commitment to its employees by offering comprehensive compensation packages, including competitive salaries, extensive benefits such as health insurance, pension plans and performance bonuses. The company fosters a positive working environment and a corporate culture focused on work-life balance, with flexible working hours, telecommuting options and advantageous parental leave. Through L'Occitane's BIA results, we can see that L'Occitane invests in training and development opportunities, ensuring continuous learning and career progression for its employees. L'Occitane's strong

diversity and inclusion policies, as well as its regular employee engagement surveys and the L'Occitane BIA, ensure that our employees have the opportunity to grow and develop.

These strengths demonstrate L'Occitane's strong commitment to its employees. However, behind them may lie certain weaknesses. From the BIA results (Appendix 1), it is possible to remark that the salary distribution could be optimized to reduce disparities between different hierarchical levels. It is possible to say that although the company offers comprehensive benefits, it remains a challenge to ensure equitable access for all employees. From these results, training and development programs, while robust, appear to vary in accessibility. In addition, the application of diversity and inclusion policies could be more uniform to ensure balanced representation. Finally, improved employee feedback mechanisms could address the root causes of dissatisfaction and improve overall engagement.

These initial sketches of this literature review hereby provide us with a first basis for going on to try and understand in more detail the strengths and blocking points for employees, in order to assess the impact of B Corp certification on them and determine how to leverage it effectively.

The facts analyzed in the BIA were reported by those who worked to obtain certification. What about the actual experience of employees? Is this experience perceived in the same way in subsidiaries or other parts of the world? Does it differ according to each person's role? In a nutshell, how can we use this certification to best meet employee's expectations, and therefore improve the standards associated with B Corp certification?

3 Study I

In order to gather insightful data regarding the potential impact of B Corp on employees' well-being, two types of studies have been done. First, semi-structured interviews of a few people from the Geneva Headquarters. Second, a survey distributed among a sample of employees at L'Occitane in different locations. The following part will focus in detail how both studies have been conducted and the results obtained.

3.1 Methodology

3.1.1 Procedure

First semi structured interviews have been conducted on 12 employees among the Switzerland Headquarters. The reason for choosing exploratory research as a first step was to get a grasp of the emotions and to gather more data about employees and their current feeling about the certification and where they are standing in the company.

These interviews followed a specific structure and sometimes the participants and interviewers could delve into other subjects leading to in-depth discussions depending on what the participants had to say during the conversation.

Participation was voluntary and data collected has been anonymized. Regarding the structure of the questionnaire, at the beginning, questions were asked about the background of the participants. The aim behind it was to get to know more about who they were and how their role evolved in the company over time. Afterwards, the awareness and initial reactions about B Corp was asked and discussed. Later on in the interview the theme of their understanding and perception was evaluated, as well as the perceived and felt impact of the certification. The discussion finished with a few feedback and suggestions that the participants may have had regarding the subject. In total, a set of 13 questions were asked and discussed which can be seen in the interview structure in Appendix 2.

3.1.2 Data Collection Method

The interviews were conducted online or in person, and in English or in French depending on the wishes of the interviewee. The conversations were held in a quiet and intimate area so the interviewee felt at ease about sharing information that may be quite personal for such topic. The interview procedure lasted about 30minutes per candidate. They were invited via email and some clear instructions in the beginning were explained to collect their approval for records as well as the use of their anonymized data. Thus, the interviews have been recorded and a table summarizing the data and key quotes have been created. (see Appendix 3).

3.1.3 Sampling

In the Table 1 below you will be able to find the overview of the participants interviewed:

Table 1 - Participant Characteristics from the Interviews

Interview Participants	Age	Gender	Seniority	Role	Office Location	Brand
Participant 1	24	Female	1 year	Data Analyst	Geneva	L'Occitane Group
Participant 2	N/A	Female	7 years	Marketing Manager	Geneva	L'Occitane Provence en
Participant 3	29	Female	6 years	Customer Experience and L&D Retail Manager	Geneva	L'Occitane Provence en
Participant 4	39	Female	9 years	Sales Area Manager	Geneva	L'Occitane Provence en
Participant 5	24	Female	1 year	Intern	Geneva	L'Occitane Provence en
Participant 6	N/A	Female	4 years	B Corp & ESG Reporting Manager	Geneva	L'Occitane Group
Participant 7	N/A	Female	15 years	Head of Diversity and Inclusion	Geneva	L'Occitane Group
Participant 8	27	Female	2 years	Marketing and Digital Project Leader	Geneva	L'Occitane Provence en
Participant 9	41	Female	6 years	Marketing Project Leader	Geneva	L'Occitane Provence en
Participant 10	51	Female	28 years	Retail District Manager	Geneva	L'Occitane Provence en
Participant 11	N/A	Female	2 years	Store Manager	Geneva	L'Occitane Provence en
Participant 12	N/A	Female	2 years	Customer Experience Project Leader	Geneva	L'Occitane Provence en

All the participants interviewed were women. In the sample it is possible to see different positions from intern to manager to Head of Diversity and Inclusion. Different departments are highlighted, such as, export, data analysis, sustainability, HR. The interviews were voluntary, and it has been tried to have different types of employee representation to get a first view of the company's changes and information on B Corp from these 12 participants. However, it is possible to see that the table above does not truly show a representative sample of the 8000+ employees at l'Occitane Group. Which is the reason why a survey has been sent afterwards to

get a broader vision and some quantitative insights to evaluate. This point will be discussed further in the paper.

3.1.4 Method of Analysis

To proceed with the analysis of these interviews, all of them have been listened to and the main information and summary have been gathered in an excel document. The insights were systematically coded using thematic analysis, identifying key themes and patterns. This process involved both inductive coding (emerging themes) and deductive coding (pre-determined themes based on research questions). Quotes and ideas were organized into themes to facilitate analysis and the development of hypotheses for further assessment through a survey. The coded data were then analyzed to identify commonalities and differences in participants' experiences and perceptions, with selected quotes illustrating key findings and providing clear insights.

3.2 Results

3.2.1 B Corp Certification: A Surprising and Transformative Movement for Employees

The first part of this set on interviews was mainly oriented on global awareness and initial reactions that employees may have had towards the B Corp certification.

When the participants learned that the company was working on becoming B Corp certified, different reactions occurred. The first type of reaction was the one where participant was totally ignorant about the certification before the company kickoff of the certification process. However, a sense of interest for the subject was raised at that moment. This argument is highlighted by the comment of a participant stating "To be honest I absolutely didn't know anything about B Corp until the kickoff they did in Geneva, where the team explained everything and gave examples of other companies which have done the same. It was really inspiring". With the sense of interest another feeling arose; the feeling that such certificates were definitely essential for a company like L'Occitane, "when I found out that this existed, I just felt that of course it was mandatory for such a brand that is claiming to be a natural and so committed to have this kind of certification to prove into concrete".

A second type of reaction has been analyzed through the answers. Some employees were worried to be left behind compared to competition, and thus were quite relieved to learn that the company was working on becoming B Corp. Statements emphasizing this argument would be "I saw lots of competitive brands already having the certification, and i was wondering when we would be doing the same.", "with all the competitors that we have today, I thought it

was about time for us to follow the move. It's important to keep moving forward if we don't want to be pointed out.”.

In the interview process a question related to the perceived amount of work required to get certified and, it becomes evident that most felt that they underestimated the workload involved. During the interviews, it was interesting to figure that globally, employees strongly associated B Corp with environmental and ecological causes only. However, those who had a direct impact on the certification process, or who knew about it beforehand, understood that B Corp encompassed both environmental and social dimensions. Thus, this would suggest that, in the minds of many employees, B Corp is primarily linked to environmental concerns.

Across the sample, participants expressed pride and a sense of value alignment when the company achieved B Corp certification. Notably, 75% (9 out of 12) of participants clearly articulated a strong sense of pride about being part of a B Corp certified company, “My first reaction was a strong feeling of pride, it's really important for me to work for a company that is concerned about such problematics.”. This highlights the importance of a sense of belonging within the company, which supports to the first hypothesis.

H1: B Corp certification enhances employees' sense of pride and belonging, leading to higher job satisfaction and performance.

Interestingly, this sentiment was particularly pronounced among those who were directly involved in obtaining the certification, with some becoming emotional when discussing it: “Oh, I am going to get emotional.”. This seems to show that the sense of accomplishment was high, and emphasizing on the consequent workload this achievement requires.

Even though not all participants were involved in tasks directly related to the certification process, there is a pervasive sense of duty and involvement in their work: “I did not myself participate in any B Corp related task linked to the obtention, but in a way now during the evaluation process and the performance review of employees we now have to put objectives on B Corp and what we wish to accomplish on the 3 pillars: People, Planet, Profit.” This underscores that working in the company inherently involves engagement with B Corp principles on a day-to-day basis.

For those directly involved, there is a palpable level of passion and motivation: “I already worked on it before in another company and I believed in it, believed in the potential, but I never saw it on such a large scale, like mobilizing a company of 10K people and €2 billion revenue and really making the company's achievements a priority on the same level as business. It was really a common project that we have.” This statement reflects the high level of employee engagement and belief in the certification's potential.

It appears that for almost all participants, obtaining B Corp certification strongly aligns with their personal values and ethics: “I need a job that makes sense to me, and that is aligned with my values, it enhances my motivation and my level of performance, and this certification is just reinforcing it.” For some, such initiatives provide a reference base for their decision-making in daily life, aligning their actions with their values: “I feel that it makes sense and now I tend to look at B Corp certification in my decision-making process when it comes to buying something. In the past, I already was looking for things that were Organic or Fair Trade certified, because to me it is truly important.”

Most participants stated that B Corp certification “reinforces the brand's credibility” and also enhances their motivation and sense of purpose in their jobs, knowing they work for a company committed to the planet and people.

Globally, we could say that the B Corp certification resonates strongly with employees' personal values with many emphasizing the importance of working for a company that is socially and environmentally responsible. However, some nuances were noted by two participants who stated that obtaining the certification is just “a paper that states the visibility and values in everyone’s perspectives it's a bit like the cherry on the cake for the brand.”

While this certification may help in elevating the brand, some believe that the company’s real actions and commitments are more important than the certification itself. Nonetheless, it was possible to sense a feeling of excitement for what is coming next regarding this milestone.

H2: Employees engaged in B Corp-related tasks are more motivated and convinced of its values.

3.2.2 A B Corp Certified Company: Employees' Understanding and External Perceptions

When exploring what working at a B Corp certified company means for employees, multiple key themes emerge. They see the certification as commitment to reducing environmental impact and driving ethical practices. B Corp shows to them that the company cares about the planet but also about people. This idea was highlighted by an employee by saying "If I have to describe what B Corp means to me, it would be a company with a real commitment to be a change and action maker, truly engaged in actions for people and the planet." Another said also, "A B Corp certified company is one that proves it wants to lead change and be part of a global movement that acts for people and the planet."

In spite of that, some of the people interviewed expressed that their understanding of the B Corp certification was not precise: "To be honest, I don't really know. It's a company that has an ethical way of proceeding on various subjects and has to respond to norms and criteria to be B Corp certified."

Overall, the certification seems to be perceived as a comprehensive commitment involving all parts of the company which is deeper than just surface-level changes. It is considered significant for the group's image, credibility as well as its strategy. If compared to other certifications, B Corp can be seen as more influential, and it affects the purchasing decision and company policies. For some employees, they see the certification as mandatory for keeping legitimacy and continuing to follow the good path for future challenges. Despite this internal assessment, there is still a perception that customers and other stakeholders may not be fully aware of the B Corp's meaning and implications. One employee mentioned, "I think there's a lot of education needed to make customers and stakeholders understand the true value of B Corp certification."

We can observe a mixed feeling on whether B Corp provides a competitive advantage. Some see the certification as a way to stand out of the competition, while others feel the concept hasn't fully resonated with customers yet. Many interviewees believe that more education and communication are needed to fully embrace the competitive aspect of such a certification. Moreover, there is a concern about the perception of greenwashing, defined as a practice where companies pretend to be more environmentally friendly than they really are. Some employees fear that the certification still appears as superficial rather than a real change. This perception might affect both customers and potential employees, who might be attracted by the company's commitment to sustainable development.

According to an interviewee, this certification seems to have a more positive and impactful perception on the B2B (Business to Business) side than on the B2C (Business to Customers) side: "In B2B as soon as you say you are B Corp it's like, OK, all good, check the

box on all the due diligence which is great.”. Regarding the education of the customers, one employee noted that increasing the level of communication is crucial for turning the certification into a competitive advantage: "We need to place a strong budget towards communicating and developing this aspect to truly turn it into a competitive advantage.” But is it really the primary goal of why we do such certification?

The perceptions of B Corp certification among employees reveal a nuanced view where commitment to sustainability and ethical practices is highly valued. Even if the certification can improve the company’s image and strategic positioning, it also raises some challenges regarding the customer's acknowledgment and potential perceptions of greenwashing.

Overall, B Corp certification is viewed positively within the company, and many employees are feeling proud and motivated as it aligns their personal values with the company’s missions. However, for B Corp certification to truly become a competitive advantage, significant efforts in education and communication are needed to compensate the difference between internal appreciation and external understanding.

3.2.3 B Corp Certification: True Impact or Just a Nice to Have?

This study reveals that the significance of the impact of B Corp can vary among employees. For the majority of participants, the principal changes associated with the certification happened before it rather than after. This can be seen as logical, as in order to gain the certification, some criteria need to be met. Thus, B Corp represents more a continuous transition than a radical one. A company already committed to sustainability and with a good social policy will not change drastically after the certification.

Among the interviewees, many hoped the certification would lead to more improvements. Others view it more as a milestone indicating much work still to be done. Another challenge raised by this certification concerns the beauty advisors and sales positions: the lack of tools and training specific to B Corp. One employee said, “It is really hard for us to actually be able to explain and educate customers about the topic, because most of them do not care or do not know what it is, so it’s tough to engage and sell, making the task more complicated.”

As one participant noted, the impact of the certification could vary significantly by region: “I feel like we are pretty lucky here in Geneva, so it's definitely not the same experience elsewhere.”. It could reflect the company’s global reach but also the difference in mentality

among various countries. Another employee added, “To understand the changes, you need to understand the gaps we had, which are more noticeable in some areas.” These statements lead to the following hypothesis:

H3: The impact of B Corp certification is more pronounced on employees from less privileged geographical areas.

A participant suggested that the real impact of B Corp certification was not particularly visible in the Geneva office, but could be more significant in other less privileged countries. This would imply that those initiatives are implemented more aggressively or at least they are more necessary in regions with bigger social and environmental challenges. On its side, the Geneva office may already have higher standards, making changes less remarkable.

These differences in perceived changes across countries could also come from the group’s resource distribution. Developed regions, such as Geneva, might already have well-established practices with more resources allocated to those subjects. On the other hand, developing countries introducing new budgets to meet B Corp criteria would notice more changes. As one employee stated, "But now it is more anchored in our culture and society, and we have a stronger budget allocation to sustainability, diversity, and inclusion."

This shift to a “B Corp way of thinking” indicates a difference in strategy, focusing more on long-term impact than on short-term benefits. It impacts everything and everyone inside the group, from daily operational choices to executive directions, and includes all partnerships with producers. There is also a noticeable shift in the product development. Materials are chosen to be more eco-friendly, products are designed for longer lifecycles and the social impact of the production is taken into account. One employee highlighted, “Nowadays, when we are producing and thinking about the next products we want to create, we really have a commitment to doing so.”

Another noticeable difference is the perceived impact among employees directly involved in gaining the certification and those who were not. As expected, people who worked on the certification process had a greater sense of accomplishment and their perceived changes were also more important: “We come from a long way, and we got lots of pushbacks in the beginning because some people did not believe in sustainability, they thought it was a waste of time and

that nothing would change.” Another added, “Now it is more anchored in our culture and society, and we have a stronger budget allocation to sustainability, diversity, and inclusion.”

The integration of B Corp principles in all aspects of L’Occitane could allow it to gain a competitive advantage in the marketplace by attracting environmentally and socially conscious customers, which represent a growing part of the population.

On the opposite side, some interviewees think that there have not been any major changes since the certification: “I don’t feel like there have been lots of major changes.” Another employee noted, “No major changes, but I feel like we are pretty lucky at L’Occitane. Maybe it is also due to the country where my office is located, but we have a strong work-life balance, more holidays, and two days of home office, which I didn’t have at my previous job. It’s a game changer for me.”

H4: The impact of B Corp certification varies depending on an employee's role or brand within the company.

Interestingly, someone mentioned, "The answers that I've given you are really related to L'Occitane en Provence, but I've talked to someone from Elemis, and what she told us was thanks to B Corp, they did all of that and without the certification, they wouldn't have done all of that."

H5: Perceived change varies from one brand to another.

Overall, the study suggests that, even if the impact may vary from one region to another or between employees, the changes are profound, and the influence of B Corp principles leads to more sustainable and socially responsible business practices in the whole group. Initiatives such as workshops on environmental topics, longer parental leave, and work on fair salaries were also mentioned in this study, adding to continuous improvement.

By addressing both tangible and intangible aspects of employee satisfaction, L’Occitane can use its B Corp certification to enhance the motivation, and commitment of the employees, to help with the company’s missions and values.

3.2.4 B Corp Certification: A Positive Beginning with Room for Improvement

Despite having many positives aspects, employees feel that several areas could yet be improved.

One interviewee remarked “Even if I am happy here, I feel like there is a lack of career plan and evolution. And I feel like it's really a pity because it would be reassuring for people to know what's next or to have clear goals about their future in the company.” Another added “I know that in the past, some employees had the possibility to exchange their positions. For instance, someone from Brazil could come to Geneva to experience professional life there, and vice versa. This kind of initiative is extremely interesting and I would like to see more of it or more explanation of the possibilities like this.”

Employees interviewed during this study also expressed a desire for a more transparent communication from the company, as well as proof of its efforts and achievement related to the certification. One employee said, “I feel like there is a lack of equity of chances within the company. Some people are put forward and some not for different reasons that are blurry, so fairness and transparency can be improved, especially in the way people are paid. It's not transparent; the grids are not clear.”

An important concept was raised by employees: a better mental health support. One participant noted: “If we sell well-being to the customers, we need to sell it to the employees as well. This means we need to have mental health programs, helping employees feel good about their skin, their body, and their mind.”

People also asked the company to encourage more soft mobility and sustainable commuting: “I come by bike every day, and I don’t have any support for that. Having a bike is also a duty just like having a car, and I don’t feel like I am helped or encouraged for that”.

H6: Employees expect B Corp certification to contribute more to their overall well-being and career development, addressing basic needs and providing clear growth paths.

3.3 Main findings

Before starting this first study, several questions had been raised regarding the certification's impact on employee well-being. Concerns were expressed about whether the impact was truly significant and if the certification sufficiently met the essential needs of employees to feel satisfied and happy at work. There were also concerns about potential gaps between the expectations set by the B Corp certification and the actual experiences of

employees in the field. Moreover, it was questioned whether such a certification could serve as an intrinsic motivator, potentially leading to higher performance. Additionally, from readings and field observations, it seemed that the younger generation might be more aware of such initiatives, prompting speculation about whether their perceptions were more positive.

Following this initial study, other concerns emerged. Interviews suggested that the B Corp certification might enhance feelings of pride and belonging, subsequently leading to greater job satisfaction and performance (H1). Questions also arose about the level of engagement with and conviction about the certification (H2). It was then considered worthwhile to explore differences in the certification's impact across various global regions (H3), as well as variations depending on the role (H4) and the brand (H5). Furthermore, there was a desire to understand employee expectations regarding the certification, what they hoped to gain from the company, and how the certification could truly satisfy their needs. It was also important to determine whether the actions were merely superficial (greenwashing) or genuine.

Through the interviews, these hypotheses were assessed on a small scale within the Geneva Office. Therefore, it would be intriguing to see if these trends are confirmed on a more global scale, thus leading to the proposal of conducting a second study, focused on quantitative data, distributed to a larger set of individuals within the L'Occitane Group.

4 Study II

4.1 Methodology

4.1.1 Procedure

Second method was an online survey. The aim behind this second method is to test more specific predictions coming from the interviews, and to have a broader vision of the subject due to a larger number of respondents.

The survey was composed by 5 sections.

The Demographics, which had as an objective to identify the type of employee that was responding to the survey, allowing to potentially find out about trends and patterns within the studied population. This section included eight specific questions: a screening question to make sure the respondent was employed within the group, and then, the length of employment,

operational field, department, role within the organization, geographical location, the brand, as well as the gender, the age and the B Corp status of the previous employer.

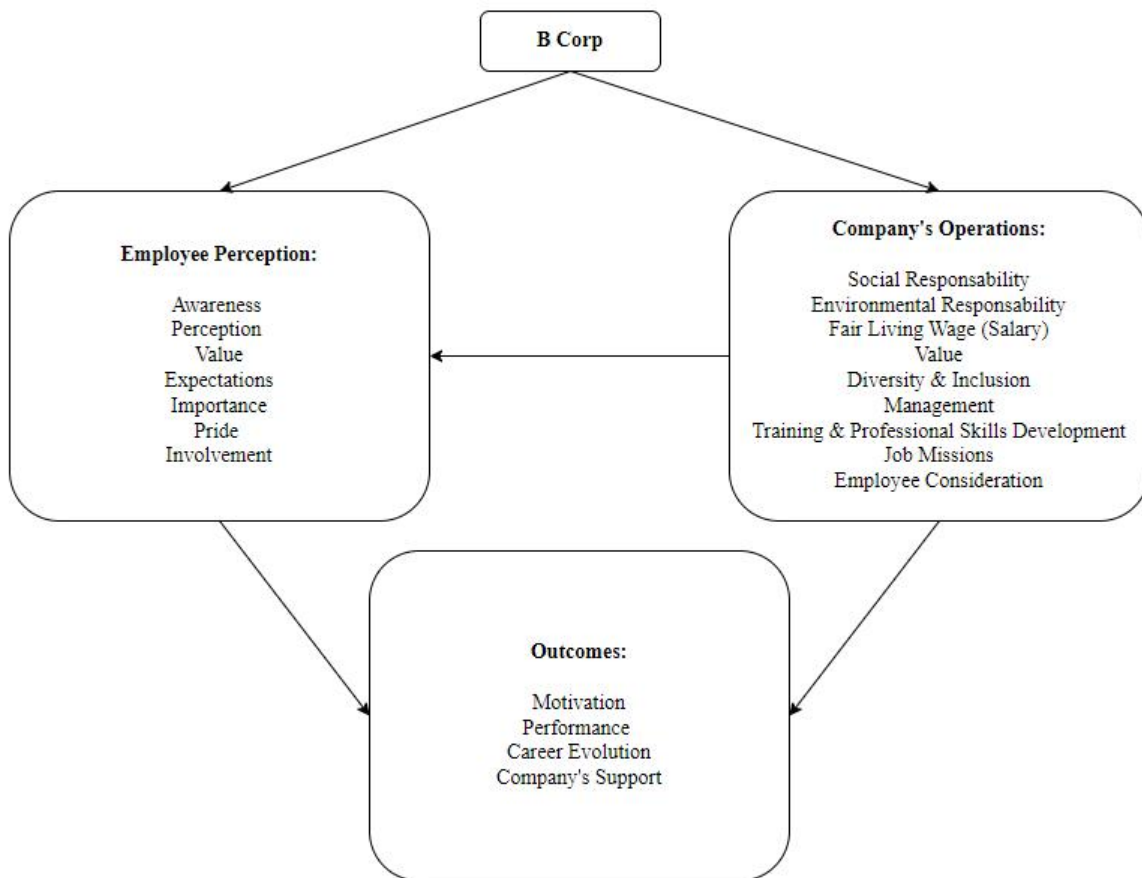
The Employee Perception section was composed of two queries used to identify the values and expectations of an employee towards CSR in general. Later in the survey, specific questions related to the perception of B Corp have been implemented in order not to be biased to respondent earlier in the survey. Questions related to B Corp, tried to examine the awareness, the perception, the importance of the certification as well as the level of pride and involvement in it.

The Operational Changes part was developed to assess the actual satisfaction and perceived changes over the last three years of different aspects if the company's duties towards employees. As duties we talk about, the brand's social and environmental responsibility, the salary, diversity and inclusion integration, type of management, employees' development, missions and consideration. The main idea behind this section was to see rather or not the B Corp certification had an impact on the company's operational changes.

The final category of the survey is **The Outcomes**. Here the main idea was to be able to analyze if the perception of the employee on B Corp and its company, gathered with the efforts of the company in its way of operating had an impact on the outcomes of the employee. By outcomes, we talk about employee's motivation, performance, satisfaction, career evolution, and the way he is supported by the company.

The perceptual model of the structure of the survey is represented below. (Figure 2)

Figure 2 – Conceptual Model of the Impact of B Corp on employees' global wellbeing.



Given the lack of research papers on this specific subject, we've adopted a methodological approach based on four different sources. First, questions created in the survey were mostly inspired by already existing behavioural and psychological studies such as the Job Description Index: JDI (Smith, Kendall, and Hulin 1969). Then, resources were found in Job Satisfaction of Industrial Salesperson: INDSALES (Churchill, Ford, and Walker 1974) and the Job Description Index: JDI (Smith, Kendall, and Hulin 1969), used to create part of the questions, as well as the work the High in Emergent Nature Consumers (Hoffman, Kopalle, and Novak 2010), Employee Empowerment Factor (SERV*OR), Organizational Service Orientation: SERV*OR (Lytle, Hom, and Mokwa 1998) and Customer-Based Reputation of a Service Firm: CBR Scale (Walsh and Beatty 2007).

Furthermore, the questionnaire sent to employees when the company decided to get "Great Place to Work" Certified influenced the questions as well. Finally, the B corp website and the output of the interviews made in the first place of this research helped to structure the questionnaire, allowing us to create an entirely new questionnaire.

To have a clear overview of the scales used and inspiration please see appendix 4.

4.1.2 Data Collection Method

The survey was produced using Qualtrics data collection platform. After the creation, it was distributed to different databases, including the Geneva Office database, as well as the European Database of beauty advisors, and other employees in other various regions of the world, such as APAC, Africa, the Americas, and Europe. In addition to the cluster sampling method stated before, participants were encouraged to further spread the survey among their networks, and colleagues, leading to a second type of method, the snowball sampling McCombes (2023). Additionally, an incentive was provided to encourage employee participation, allowing more chance of obtaining an adequate number of responses to create a meaningful analysis. The survey stayed open for about two and half weeks, and some reminders have been sent to employees. The reason why mixed sampling methods have been used is that the size of the company, more than 8500 employees, makes access to individuals complicated. Like the previous research method, interviews, responses were kept anonymous and voluntary.

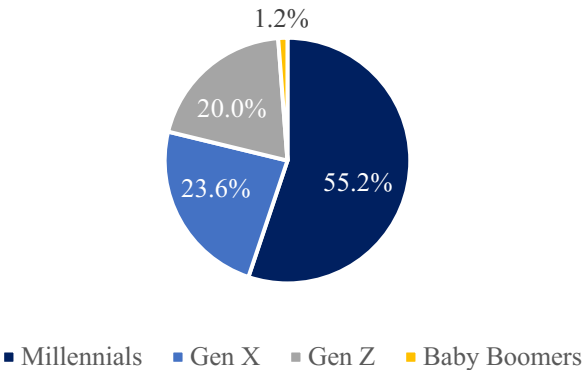
4.1.3 Sampling

In total 232 answers were collected, and the total number of people going until the very end of the survey is 170.

The results show that the average age of the participants is 37 years old, with a standard deviation of 9.86, going from 20 years old to 62 years old, covering 4 generations, Millennials (55,2%), Gen X (23,6%), Gen Z (20%), Baby Boomers (1,2%). (Figure 3)

Figure 3 – Demographics - Distribution of Employees by Generation

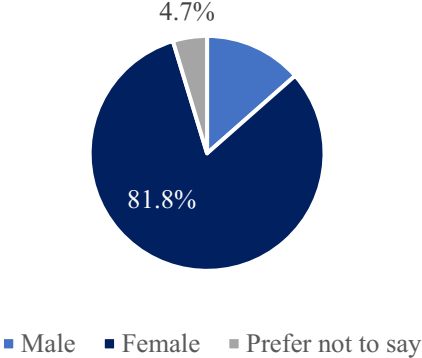
Distribution of Employees by Generation



Most of the respondents were women covering 81,8% of the population, followed by men representing 13,5% of the population, and the 4,7% left were participants not willing to specify their gender. (Figure 4)

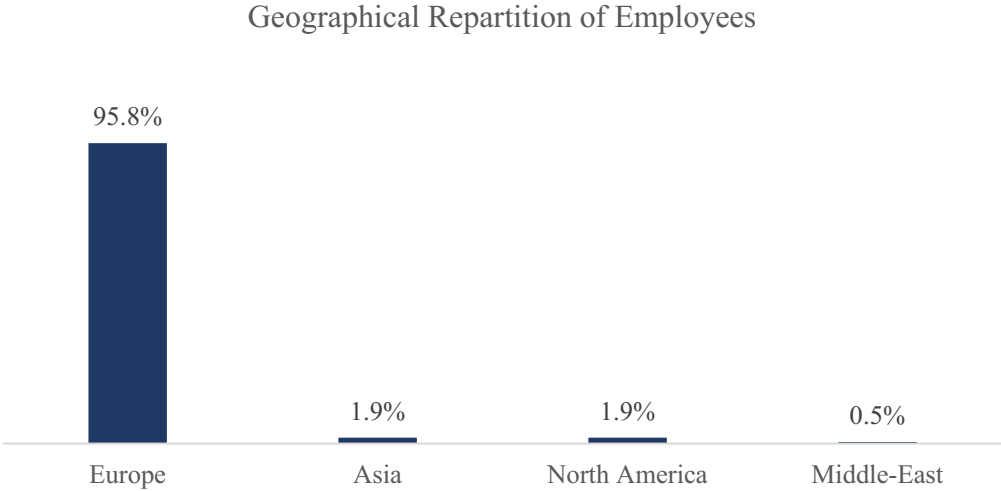
Figure 4 – Demographics - Gender Distribution

Gender Distribution



Regarding the geography, 95,8% of the participants were based in Europe, compared to 1,9% in Asia and America, and 0,5% in the Middle East. (Figure 5)

Figure 5 - Demographics - Geographical Repartition of Employees



65% of the employees that answered to the survey worked in office-based jobs, 33% worked in retail, field related jobs. The last 2% of them stated they were working for another field. The most represented department in this sample was the **Sales** representing 38% of the population, followed by Marketing (15%), IT (9%), Finance (9%) and HR (6%). More details are available in the (Figure 6). Management position was represented by 31,5% of the participants. 12% of respondents were Beauty Advisors and 3,7% were Executive, showing a good representation of the spectrum of the employees' type within the company (Figure 7).

Figure 6 - Employee's Distribution by Role

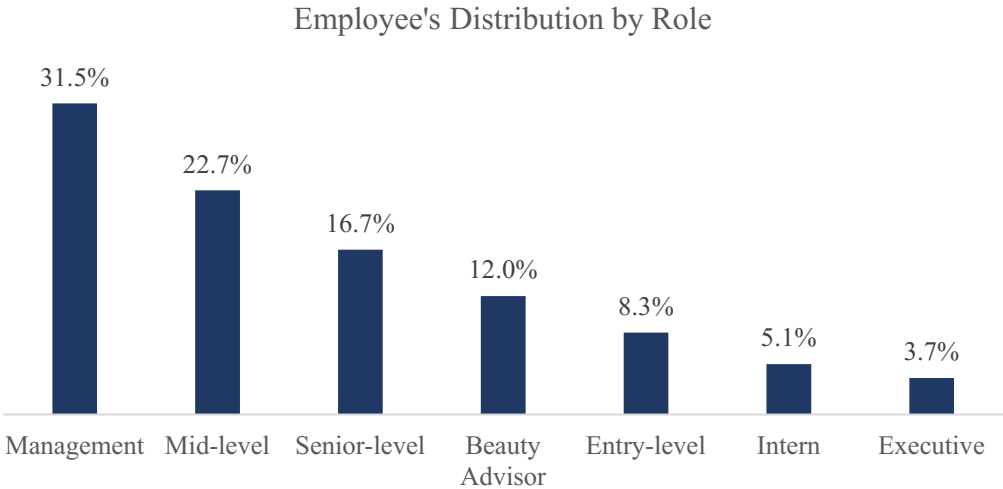
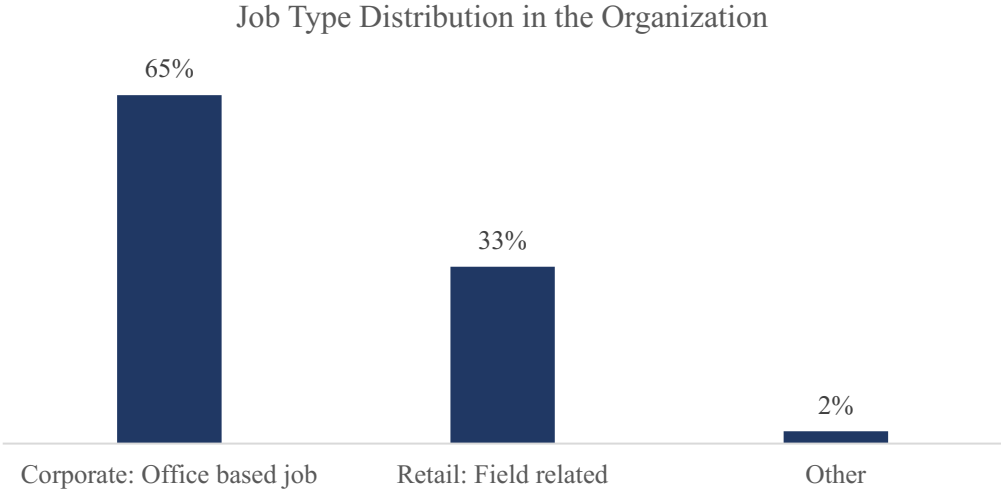
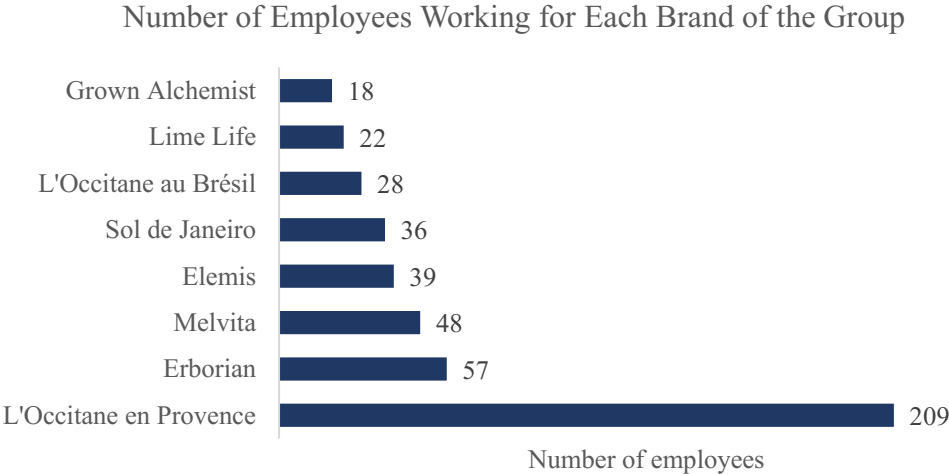


Figure 7 - Job Type Distribution in the Organization



Most of the employees responding to the survey are working for the L’Occitane en Provence brand, the second most represented brand is Erborian followed by Melvita. It is important to understand that it is possible for employees of the group to work for multiple brands and thus to have someone working for Sol de Janeiro, but also working for Elemis. This can variate depending of the job type (Figure 8).

Figure 8 - Number of Employees Working for Each Brand of the Group

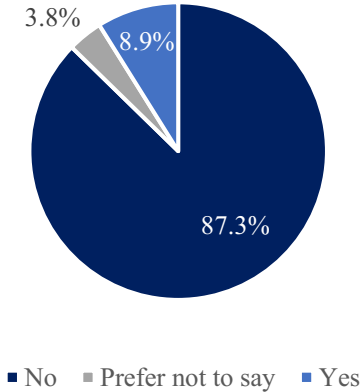


Lastly, a question regarding the previous employer of the participants that have been in the firm for less than 3 years was asked to get to know if participant coming from previous type of organization felt the change of B Corp, more or less than others. Among the 79 recent

employees, 69 were not coming from B Corp companies, and 7 were coming from B Corps (Figure 9).

Figure 9 - B Corp Certification Status of Past Employers

B Corp Certification Status of Past Employers



4.1.4 Method of Analysis

To study the results of the survey, different tools were used. The two main ones were SPSS and Python, mainly used to conduct all the statistical analysis, such as the descriptives like calculating means and standard deviations of the variables, but also other type of test as correlations, ANOVA, mean comparisons. These tests were done to identify the possible relationships between variables, provide explanations, and thus proceed with the hypothesis testing. To complete, some graphs were also created by using Microsoft Excel Software to facilitate the data visualization and clarify the presentation of the results.

4.2 Results

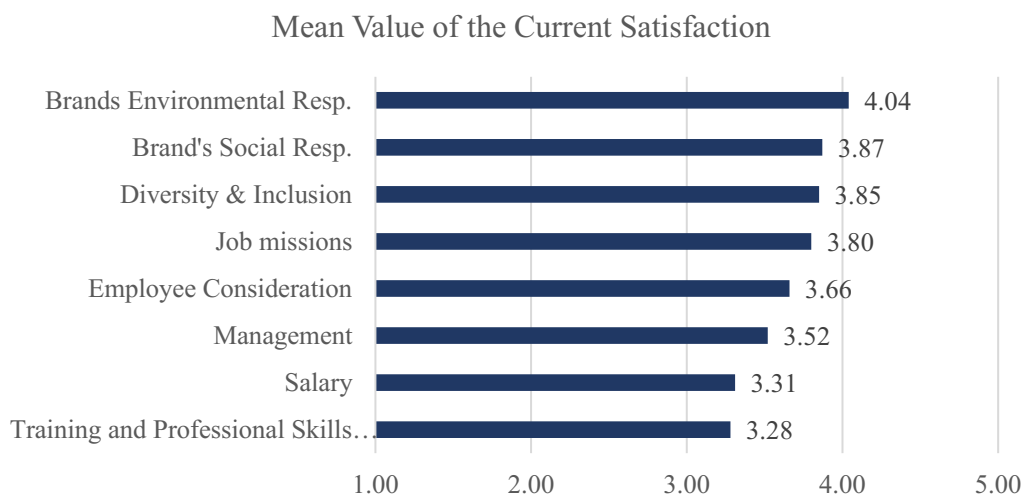
The presentation of the results will be organized in two main parts. The first one is characterization of the sample on the here dimensions of our conceptual model: employee perceptions, operational changes, and outcomes. The second part will be about exploring theoretically relevant associations between the data and testing specific predictions about these associations.

4.2.1 Insights on the Employees' Satisfaction Levels within L'Occitane Group.

4.2.1.1 Current Level of Satisfaction

When talking about the Current Level of Satisfaction of employees within the L'Occitane Group, we can say that it is relatively positive with a mean of 3.66 (SD = 0.62) out of 5 on this aspect. From the results it is possible to identify that the most satisfying item for employees is the **Brand's Environmental Responsibility** with a mean of 4.04 (SD = 0.88) out of 5. On the same trend, **Brand's Social Responsibility** and **Diversity & Inclusion** aspects are well perceived and experienced by the employees, having respectively a level of satisfaction of 3.87 (SD = 0.77) and 3.85 (SD = 0.91). **Employee Consideration** is 3.66 (SD = 0.94) indicating that there is a moderate level of satisfaction from employees, correspond to the average of the current satisfaction. However, the least satisfying items are the **Training and Professional Skills Development** with a mean of 3.28 (SD = 1.21) out of 5 and the **Salary** with a score of 3.32 (SD = 1.07) out of 5. (Figure 10). This information makes the links with one of the pain points stated by employees in the interviews, saying that it was hard to see evolution from the career perspective and that there was a lack of tools to develop themselves. Thus, these areas may require a higher level of attention from management.

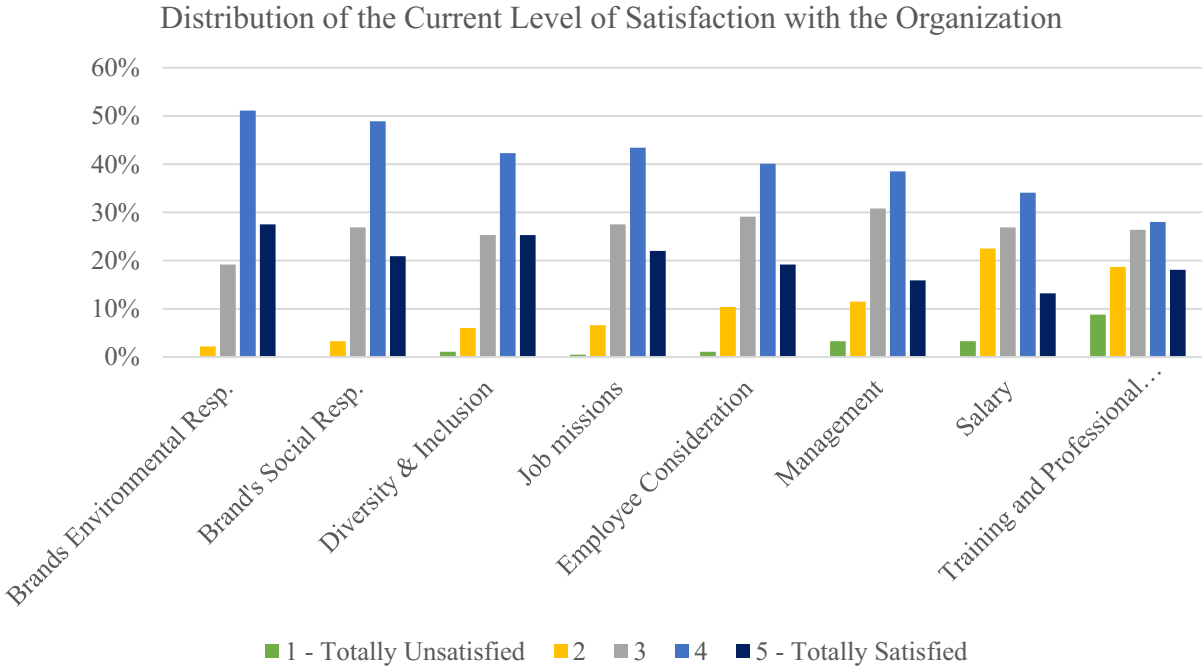
Figure 10 - Mean Value of Employees' Current Satisfaction



Looking furthermore into details on the distribution of the current level of satisfaction (Figure 11) it is interesting to see the results. Once again for **Salary** and **Training and Professional Skills Development**, a significant number of responses are at the lower end of the satisfaction

scale (1 or 2 out of 5). This reinforces the dissatisfaction on these aspects. A substantial proportion of responses at level 4 and 5 for the **Company’s Environmental and Social Responsibilities**, suggests that employees feel quite satisfied with the company's performance in these domains. A notable amount of neutral (3) and satisfied (4) responses for **Management** and **Job Missions**, seems to indicate a potential mixed feelings among employees about these features.

Figure 11 - Distribution of the Current Level of Satisfaction with the Organization

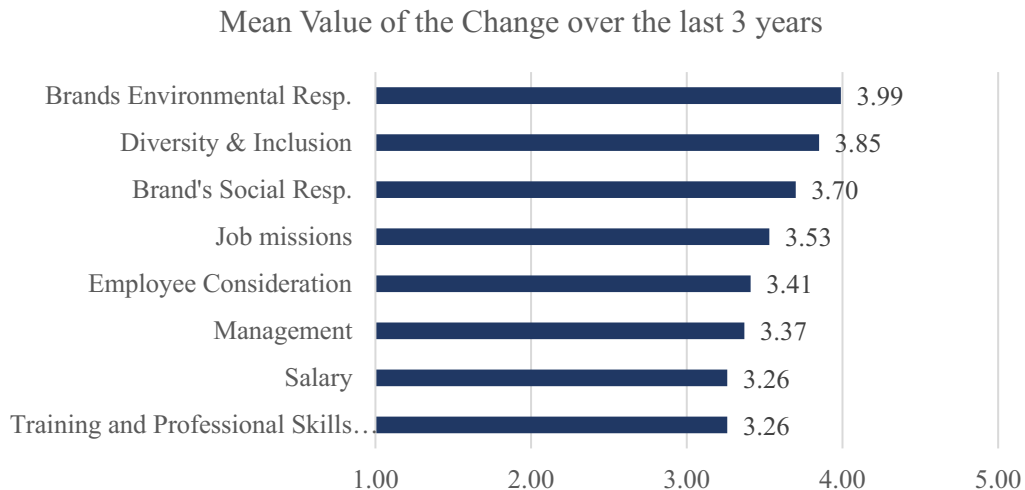


4.2.1.2 Perceived Change Over the Last Three Years

Now addressing the **Perceived Change** over the last 3 years for employees (Figure 12) we remark that the mean is around 3.55 (SD = 0.69) out of 5, meaning that the perceived change is seen as rather positive but relatively close to neutral for the employees. As for the current satisfaction of the employees, the highest mean scores for change are seen in the **Organization’s Environmental Responsibility** with a mean of 3.99 (SD = 0.86), **Diversity & Inclusion** (3.85, SD = 0.86) followed by **Brand’s Social Responsibility** (3.7, SD = 0.85), it is possible to observe a switch between the last two enumerated variables compared to the current satisfaction. Regarding the **Management** and **Job Missions**, it seems that these aspects didn’t alter significantly over the last three years. **Salary** and **Training** both have a mean of 3.26 (SD

= 1.04, SD = 1.17), the lowest means, suggesting that employees feel that there has been the least positive change in these areas, which may point to dissatisfaction or a lack of noticeable improvement in compensation and development opportunities.

Figure 12 - Mean Value of the Perceived Change over the last 3 years

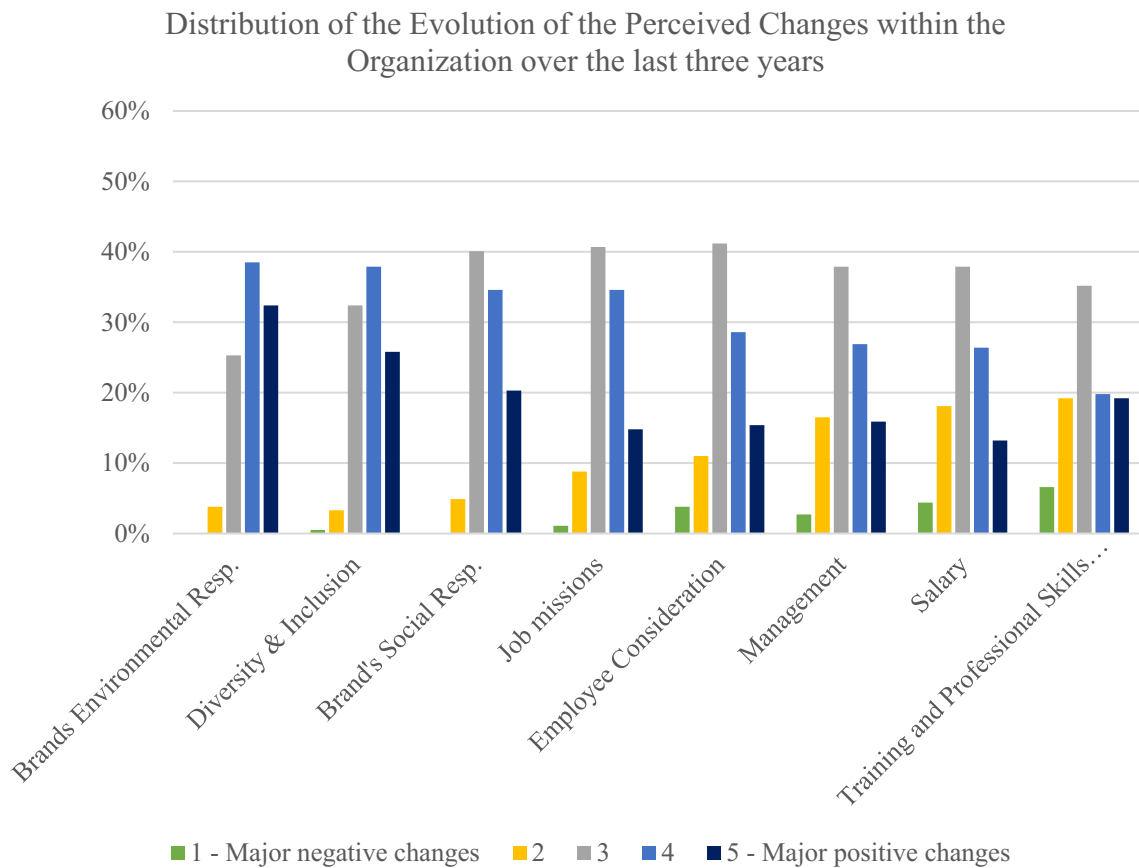


Having a look a bit more into details at the distribution of each variables (Figure 13), it is possible to notice that **Environmental Responsibility** and **Diversity & Inclusion** have a higher concentration of responses in the 4 and 5 categories, indicating that most employees see positive changes here.

Regarding **Employee Consideration** there is a significant number of neutral responses, but also quite an even spread between negative and positive changes, this shows that there are lots of different experiences towards this aspect from employees.

Interestingly, the graph shows that **Management**, **Salary**, and **Training** are in the lowest part of the perceived changes. The distribution of these elements is quite balanced between major negative changes and major positive changes, highlighting once again mixed perceptions from employees.

Figure 13 - Distribution of the Evolution of the Perceived Changes within the Organization over the last three years



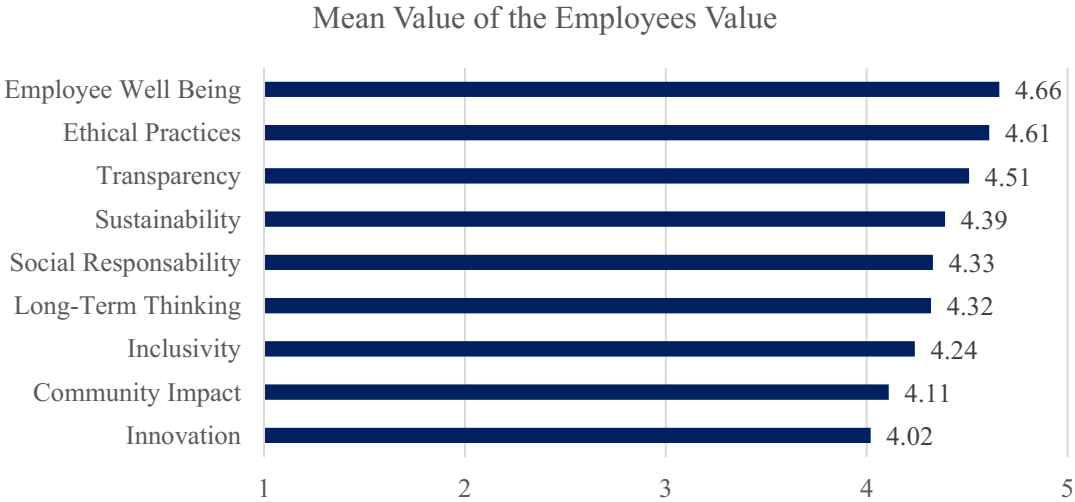
To summarize this section, it is possible to state that the data clearly shows a strong positive vision in areas such as the **Brand’s Environmental and Social Responsibility**. In total opposition, we can see that there are significant concerns about the **Salary** and the **Training and Professional Skills Development**. It is also possible to notice that there is strong variation of satisfaction with **Management** and **Employee Consideration**. This is particularly interesting since it seems to confirm the feelings and sentiments expressed in the first study’s interviews, extending those findings to a broader scale. Lastly, it seems important to emphasize that even if the perceived changes over the last three years suggest that there is progress in some areas, there are still significant improvements needed in others to enhance overall employee satisfaction.

4.2.2 Employees General Values and Expectations

4.2.2.1 Employees’ Values

The Figure 14 shows a high mean score on all the values. In average employees' values are high (4.36, SD = 0.70) and positive. Employees seem to strongly value, **Employee Well Being** (4.66, SD = 0.85), **Ethical Practices** (4.61, SD = 0.85), **Transparency** (4.51, SD = 0.87), as well as **Sustainability** (4.39, SD = 0.86). **Innovation** seems to be the least important value for employees, but its score is still relatively high (4.02, SD = 0.96) and thus highlights a strong level of importance.

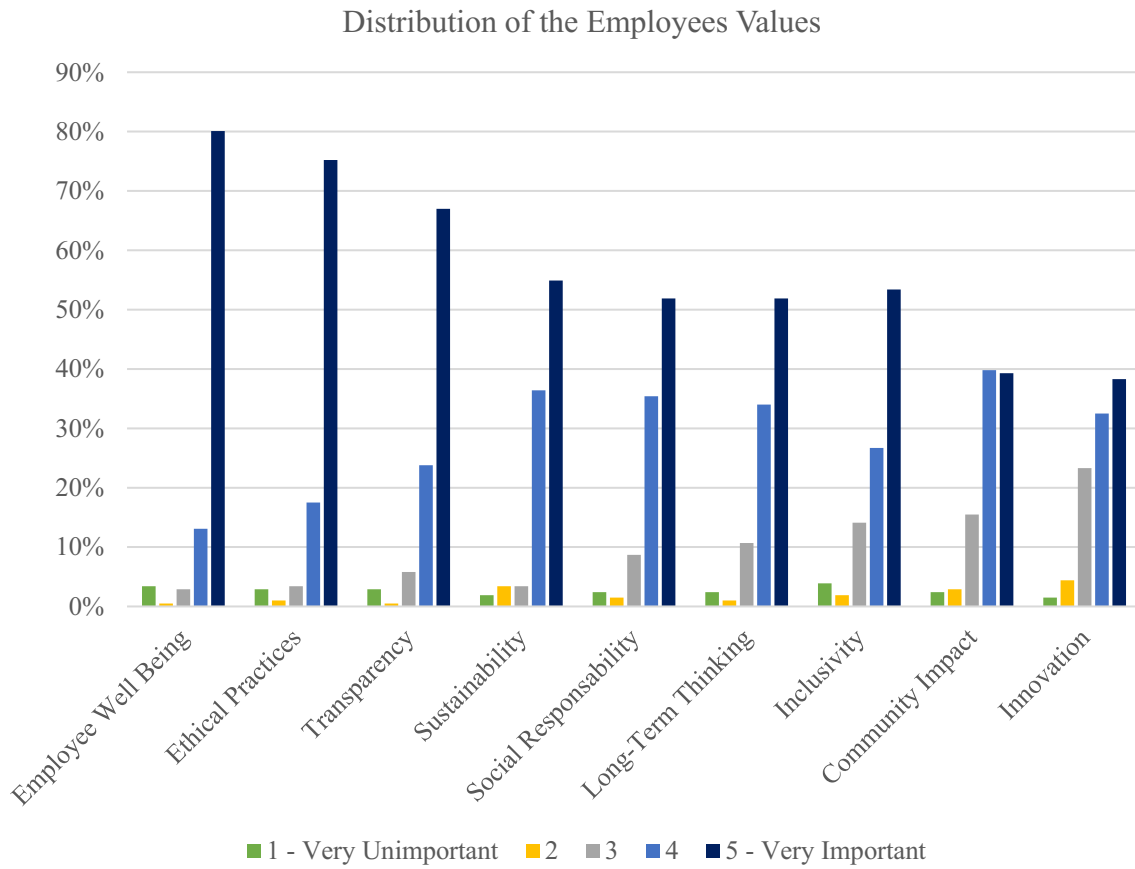
Figure 14 - Mean Value of the Employees' Value



Looking at the distribution, the graph (Figure 15), displays how employees prioritize these values. It is apparent that high percentage of employees scores **Employee Well-Being** and **Ethical Practices** as “*Very Important*” emphasizing the high mean value showcased in the first graph. **Transparency** follows closely with a slightly more spread-out importance for employees.

Community Impact as well as **Innovation** are the lowest in mean value and are also rated as “*Very Important*” by a smaller segment of employees, suggesting it may not be as central to employee concerns as other values.

Figure 15 - Distribution of the Employees Values



4.2.2.2 Employees' Expectations

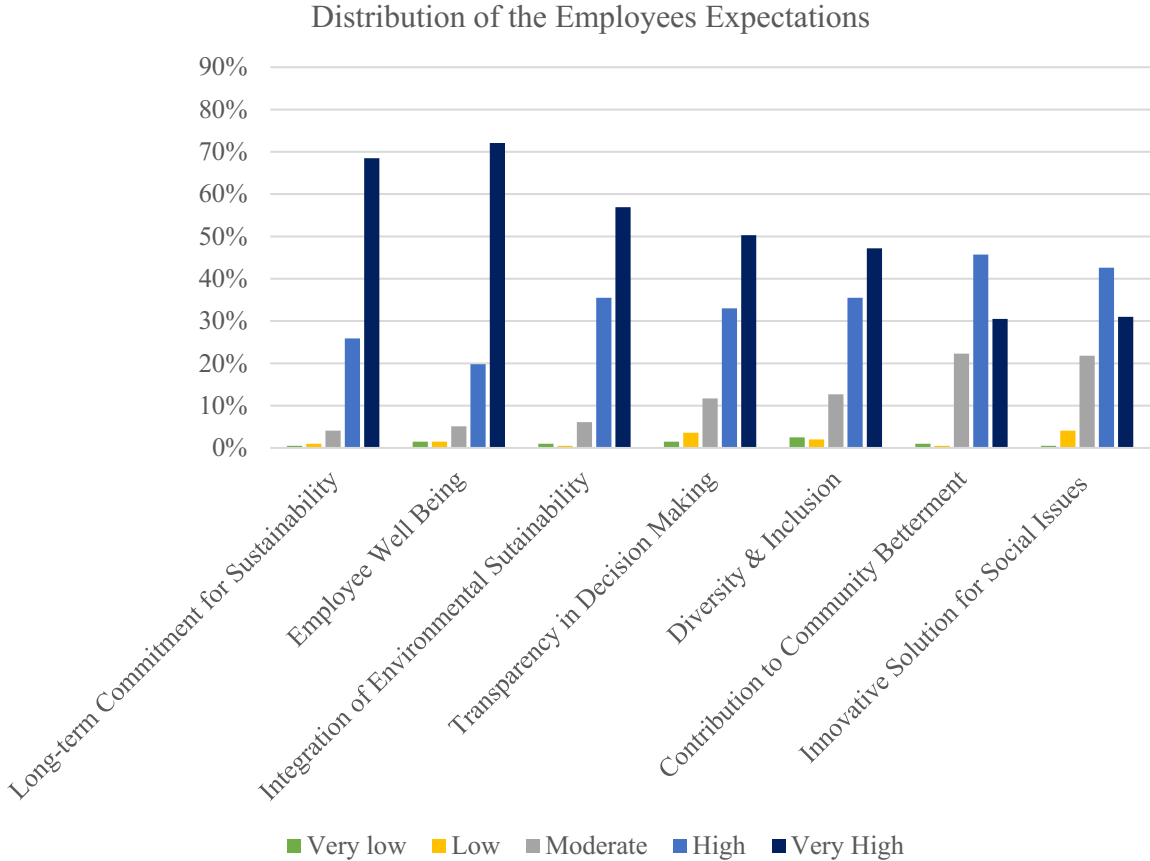
Notably, when coming to the **Expectations** of employees towards the company, it seems that **Well Being** is now in the second place behind **Long Term Commitment** for Sustainability. Globally, the graph (Figure 16), also highlights a strong level of expectations towards the organization, with a global mean of 4.31 (SD = 0.57) .

Figure 16 - Mean Value of Employees Expectations



About the distribution of these expectations (Figure 17), we can see that most of the components are represented with a significant percentage of “High” to “Very High” expectations. From **Transparency** to **Innovative Solutions**, we can see that the opinion of employees is more spread out and diversified.

Figure 17 - Distribution of the Employees Expectations



To conclude on this part, the data reveals a workforce that places a strong importance on **Ethical Practices, Transparency, and Well-Being**, both in terms of **Personal Values** and their **Expectations** from the organization. These results strongly resonate with the first insights gained through the previous conducted interviews, highlighting the importance of employee well-being and finding solutions adapted to improve this aspect. On top of it, it is possible to see that there is a clear demand for continuous improvement in sustainability practices. This indicates that employees are aware of their employer's impact on broader social and environmental issues.

4.2.3 General Perceptions about B Corp

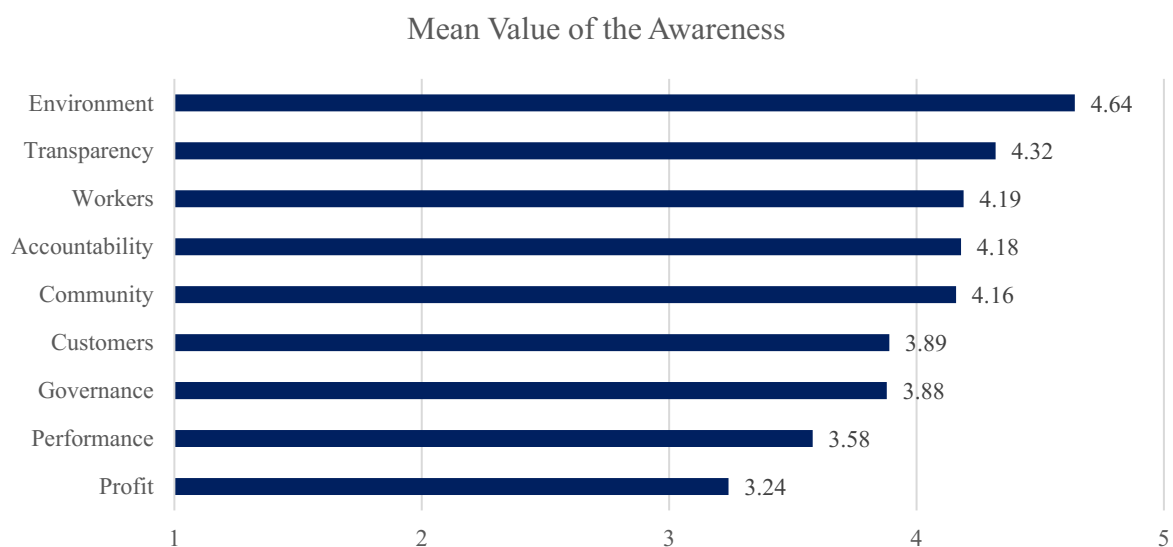
In this section, we will analyze the primary results regarding the perception of the B Corp certification by the employees.

4.2.3.1 Awareness of B Corp

First, we can examine how aware they are of the true meaning of B Corp.

People were asked to rate how appropriate certain adjectives were for the certification. These adjectives were not chosen randomly; they were extracted directly from the B Corp website and describe the core principles of the certification. The mean value of the **Awareness** is 4.01 (SD = 0.62), showing that globally, the people were mostly aware of the different aspect of B Corp. From Figure 18, it is clear that the aspect resonating the most with employees is the **Environmental** one, with a mean value of 4.64 (SD = 0.65) out of 5, as highlighted during the interviews. **Transparency** (4.32, SD = 0.90), **Workers** (4.19, SD = 0.85), **Accountability** (4.18, SD = 1.00), and **Community** (4.16, SD = 0.96) are also strongly associated with the B Corp Certification. They are followed by **Customers** (3.89, SD = 1.02) and **Governance** (3.88, SD = 1.01), but those aspect are already below the average. Finally, it is evident that **Performance** (3.58, SD = 1.12) and **Profit** (3.24, SD = 1.22) lag significantly behind the other qualifications. Interestingly, these two words can be perceived as having more negative connotations. This means that employees perceive the certification as being more related to the environmental and social aspects than to the economic one, despite being also an important aspect of B Corp.

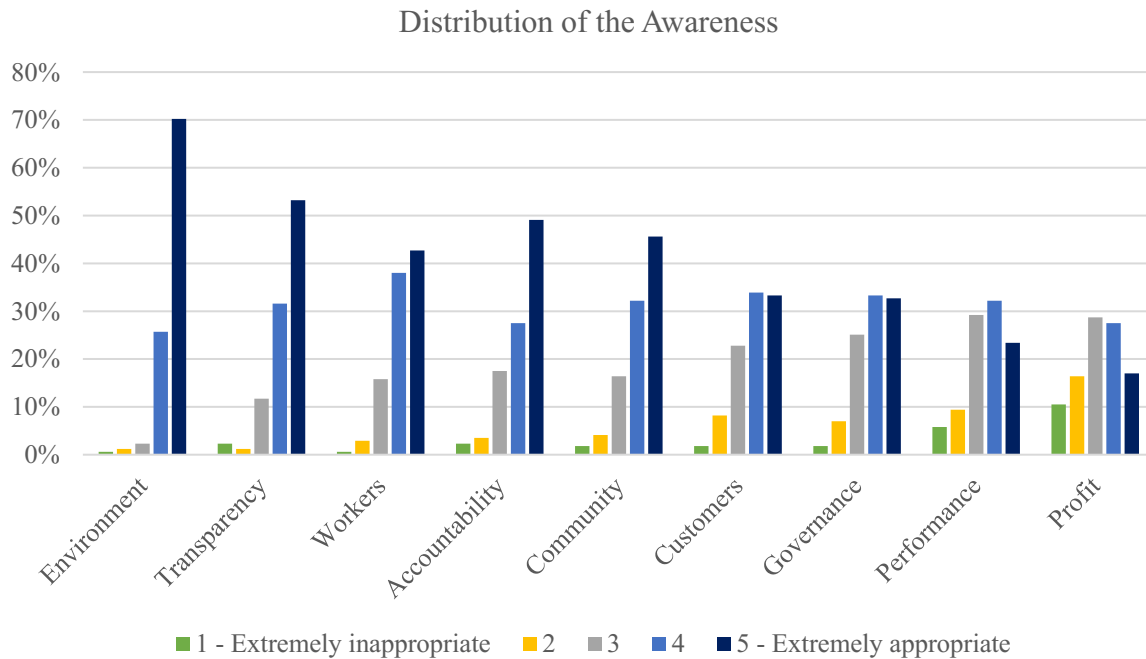
Figure 18 - Mean Value of Employees Awareness



Similarly, to what has been done before, we can examine the distribution of the answers for each adjective (Figure 19). As expected, the qualifications with high mean values collect a

lot of positive answers, with 95% of the people thinking the **Environment** is “*Appropriate*” or “*Extremely appropriate*” for the certification. Similarly, we can observe that one quarter of the people don’t relate **Profit** to the certification at all.

Figure 19 - Distribution of the Employees Awareness



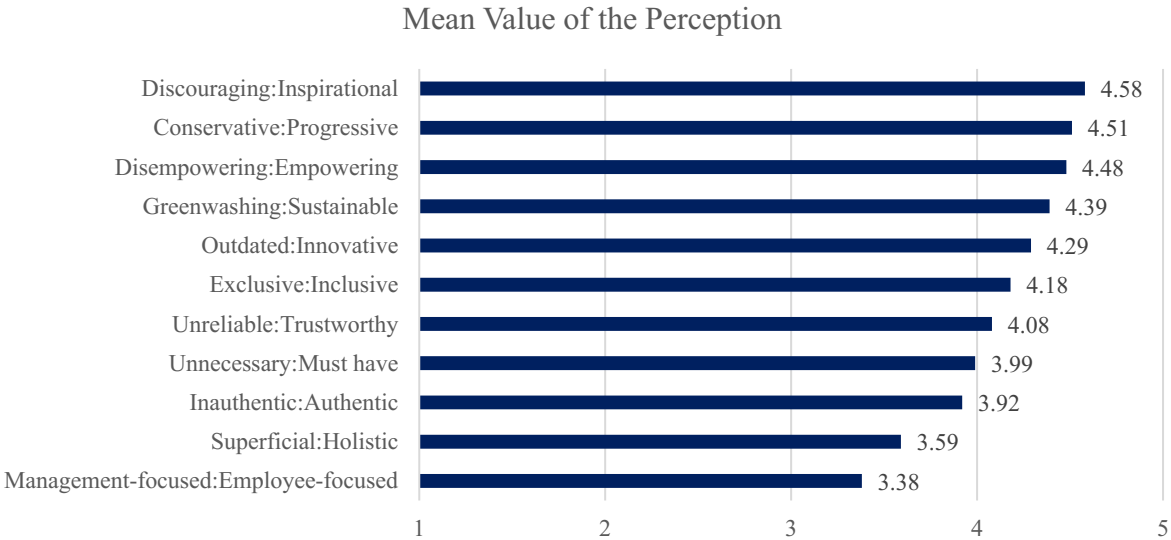
4.2.3.2 Perception of B Corp

In a second time, people were asked to rate their **Perception** of the certification between two adjectives for each aspect. For this analysis, the first adjective had a negative connotation and was associated with a 1. The second had a more positive connotation and was associated with a 5. The neutral position between the two corresponds to a 3.

The mean value for the **Perception** was 4.13 (SD = 0.69), meaning the employees have a positive perception of the certification. The aspect they relate the more to is its **Inspirational** aspect, with a mean of 4.58 (SD = 0.82). It is followed by the adjectives **Progressive** (4.51, SD = 0.97), **Empowering** (4.48, SD = 0.93) and **Sustainable** (4.39, SD = 1.13). This last adjective was opposed to **Greenwashing** and the result shows a different aspect than what was evocated during the interviews. Indeed, people were to a small extent afraid this certification was more for the company’s image than a concrete sustainable operation, but it doesn’t seem to be the case here. The following adjectives are **Inclusive** (4.18, SD = 1.03), **Thrustworthy** (4.08, SD = 1.17), **Must have** (3.99, SD = 1.093) and **Authentic** (3.92, SD = 1.15).

Once again, two adjectives have a value way lower than the average: **Superficial:Holistic** (3.59, SD = 1.28) and **Management-focused:Employee-focused** (3.38, SD = 1.32). This means that, despite still being closer to the positive adjective than the negative one, more people relate the certification to a **Superficial and Management-focus** work. Interestingly, this was also a concern expressed in the first study, where some participants noted a significant difference between management and employees, contributing to a distinct and not particularly pleasant atmosphere at times.

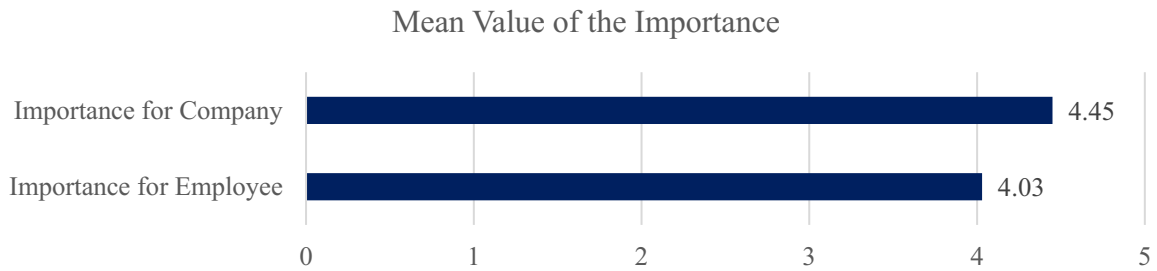
Figure 20 – B Corp Perception by Employees



4.2.3.3 Employees’ Rating on the Importance of the Certification

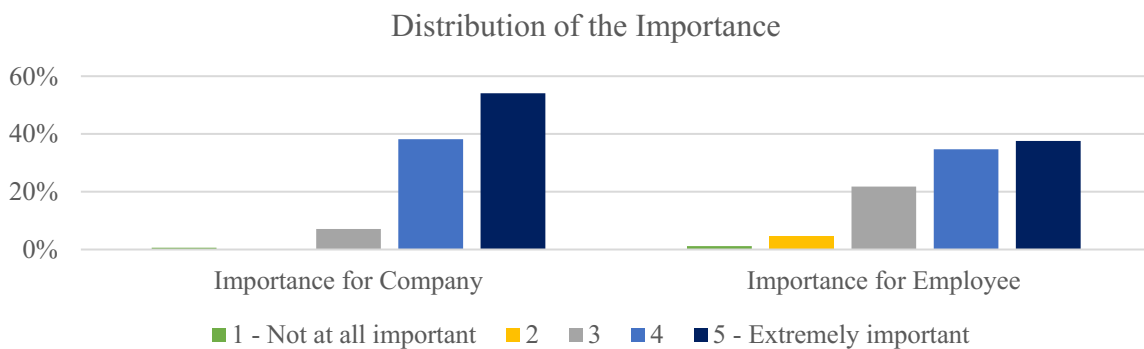
Later in the survey, participants were asked to assess the **Importance** the certification had for the company and for them. From Figure 21, it is interesting to see the employees feel that the certification is more important for the company than for themselves, since the mean for the **company** (4.45, SD = 0.68) is slightly higher than the mean for **employee** (4.03, SD = 0.95)

Figure 21 - Evaluation of the Importance of the Certification by Employees



Another interesting fact from the distribution of the **Importance** (Figure 22), is that seems evident for employees that this certification is major for the company, with 92% rating it as “*Important*” (4) to “*Extremely important*” (5). But that the opinion regarding the importance of this certification towards the employees is way more mixed, with 28% of the population choosing scores from “*Not at all important*” (1) to “*Neutral*” (3) and 72% rating it as “*Important*” (4) to “*Extremely Important*” (5).

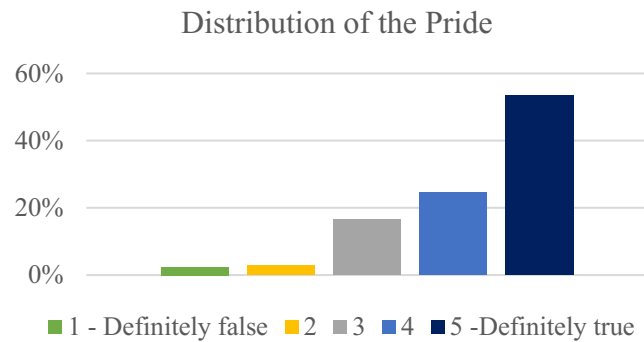
Figure 22 - Distribution of the Rated Importance of the Certification by Employees



4.2.3.4 Employees’ Level of Pride and Involvement

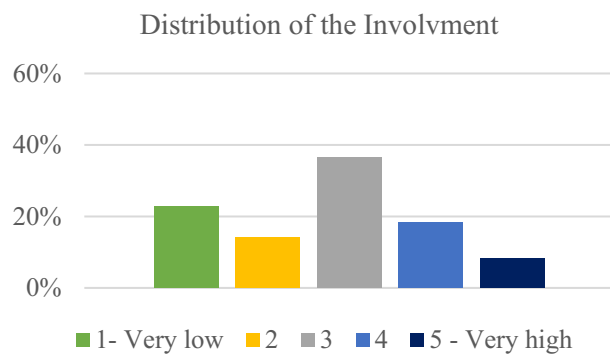
Another question was asked to evaluate the level of the **Pride** effect of the certification among the employees. From this question it is noteworthy to say that the certification makes people proud of working for the company, to; emphasize this we have the mean that is 4.24 (SD = 0.99) out of 5, and more than 54% saying that “*I feel proud about being in a B Corp certified company*” define exactly how they feel about it and 25% stated that it corresponds to their general feeling over working for a B Corp certified company. (Figure 23) These results mirror the effect present in the interviews from Study I.

Figure 23 - Distribution of the pride effect of the certification



In order to potentially assess the level of **Involvement** and its impact on employees' outcomes, a question was asked about their level of Involvement in the process of obtaining the certification. From the results (Figure 24), it is interesting to see that the level of involvement was widely spread out among the employees, with some being highly involved and others having minimal involvement.

Figure 24 - Distribution of the Level of Involvement among Employees



4.2.4 Outcomes Evaluation : Employee and Company Metrics

In this last section of the survey the idea was to evaluate the level of each outcome, namely, Employee **Motivation**, **Performance**, **Satisfaction**, **Career Evolution**, and the **Company's Support** towards the employees.

4.2.4.1 Motivation

Globally it is possible to see that the **Motivation** level is relatively good within L’Occitane Group employees. Indeed the mean of this outcome is 4.08 (SD = 0.67) out of 5. Employees show strong appreciation for **constant role improvement** (4.34, SD = 0.70) and **alignment with company ethics and sustainability** (4.05, SD = 0.83), highlighting a motivated workforce that values growth and ethical practices. However, the slightly lower score in **personal fulfillment at work** (3.84, SD = 0.95) suggests potential areas for improvement, where the company might focus to enhance job satisfaction and overall employee engagement further.

Figure 25 - Employees' Level of Motivation

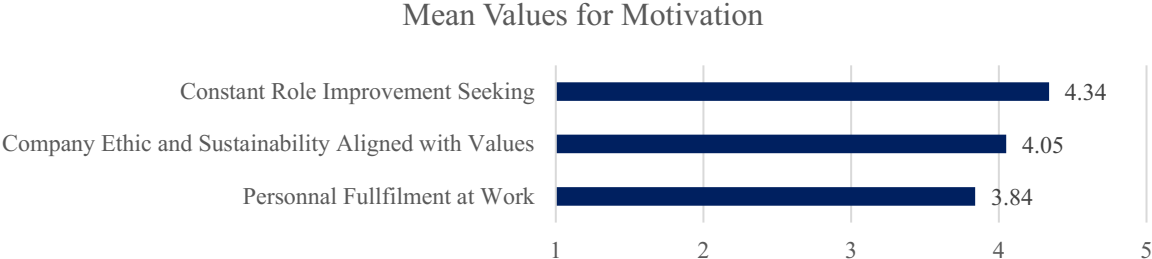
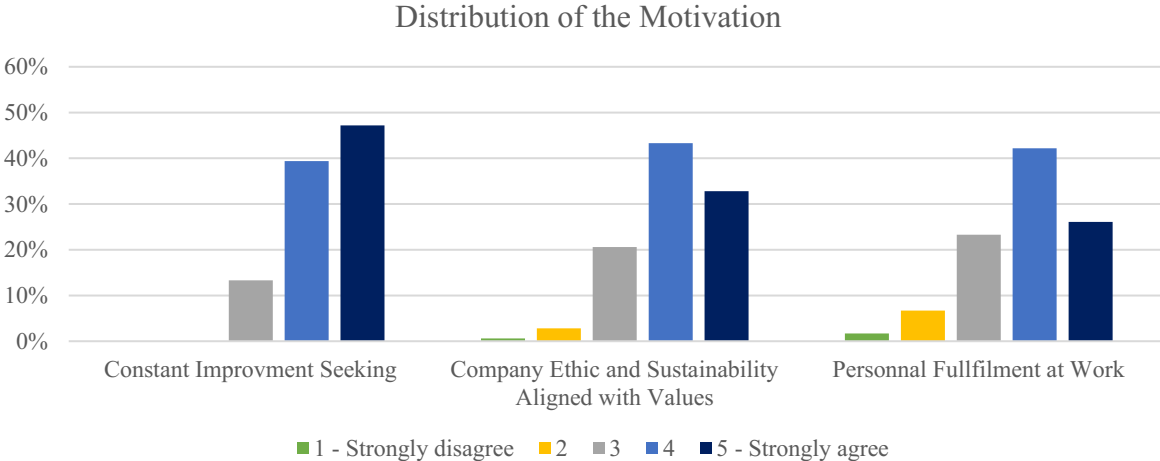


Figure 26 - Distribution of Motivation Level



4.2.4.2 Performance

Now coming to the employees' self-assessment of their **Performance**, it is possible to observe that the majority view their performance as high, with an average performance score of 4.25 (SD = 0.56). Moreover, nearly everyone rates their performance as almost above 4 out of 5. This indicates that the workforce perceives themselves as both efficient and producing

high-quality work. However, it is important to keep in mind and to be aware of the potential self-assessment bias suggesting that employees may tend to assess themselves more favorably than the normal.

Figure 27 - Employees' Self-Assessment of Level of Performance

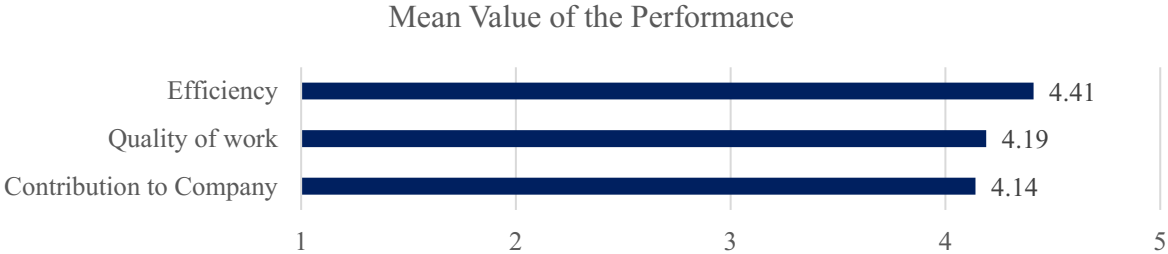
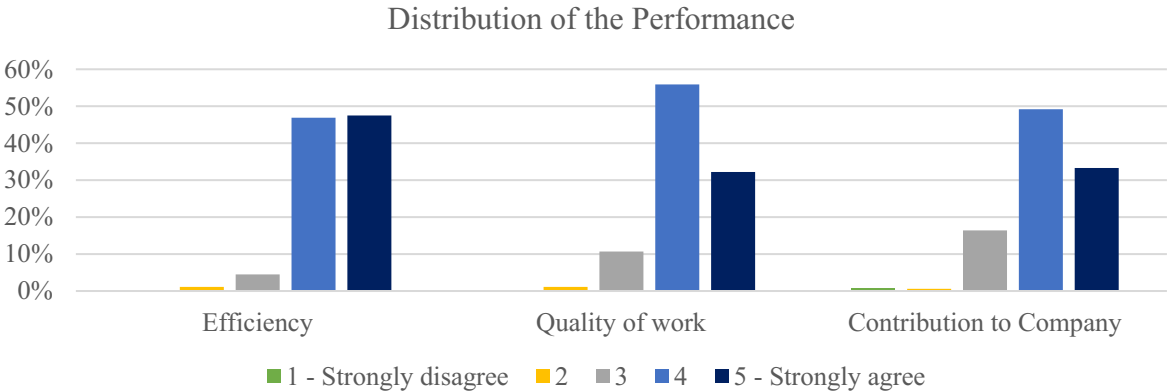


Figure 28 - Distribution of the Level of Performance



4.2.4.3 Satisfaction

Later employees' level of **Satisfaction** was addressed, and the results show that there is a general positive level of satisfaction (3.92, SD = 0.82) among them, particularly with their **Job within the company** (4.09, SD = 0.81). However, the two other areas were perceived somewhat less favorably. It appears that the **Work Environment** is viewed as supportive to some extent (3.90, SD = 0.91), but may still require some attention from management. The most criticized area seems to be the employees' **Sense of Recognition**; it appears that a significant number of employees do not feel fully valued or recognized for their contributions.

Figure 29 - Employees' Assessment on their Work Satisfaction

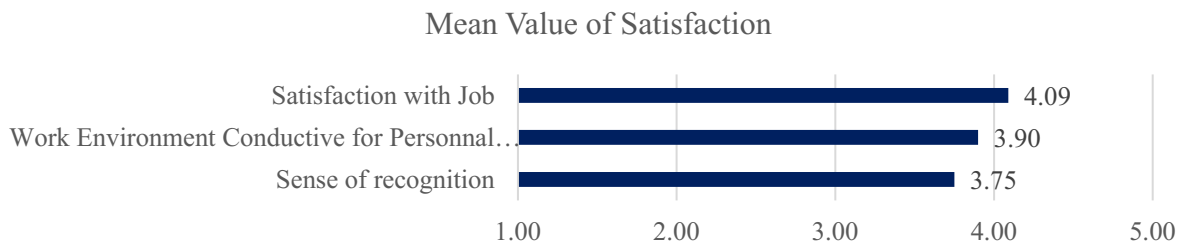
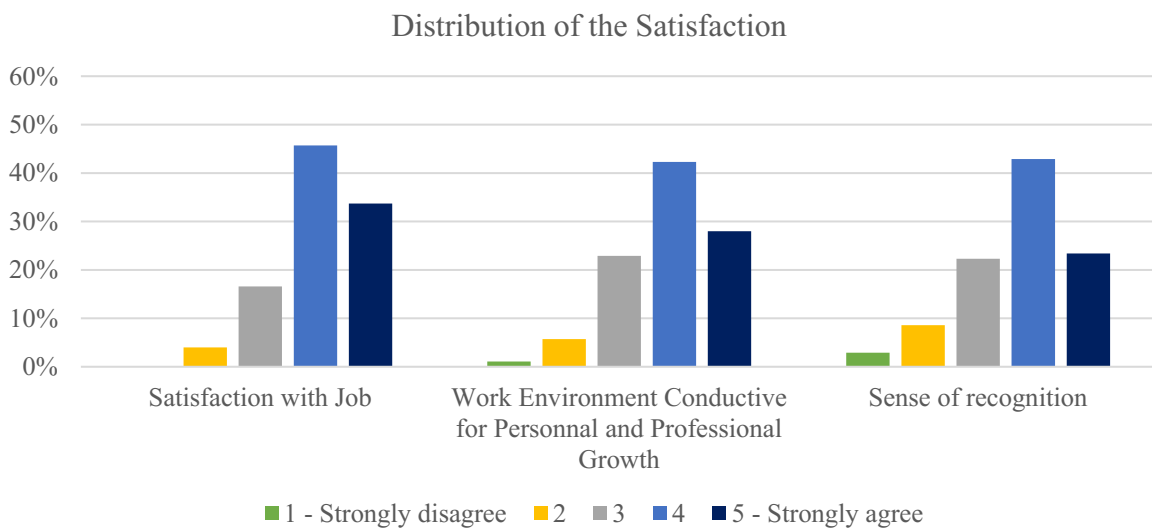


Figure 30 - Distribution of the Level of Satisfaction



4.2.4.4 Career Evolution

Since the **Career Evolution** is an important factor of employees' well-being, a question in the survey was dedicated to assessing this aspect to determine where B Corp could potentially help and make impact. Regarding this aspect, it is clear that the level of career evolution opportunities does not satisfy employees. The mean for this outcome is 3.23 (SD = 0.96), way lower than all the other outcomes, revealing once again the pain point identified in the interviews. It seems that the most significant issue is the lack of **Clear Career Pathways**, highlighting a missing vision for employees' professional growth.

Figure 31 - Employees' Assessment on Potential for Career Evolution

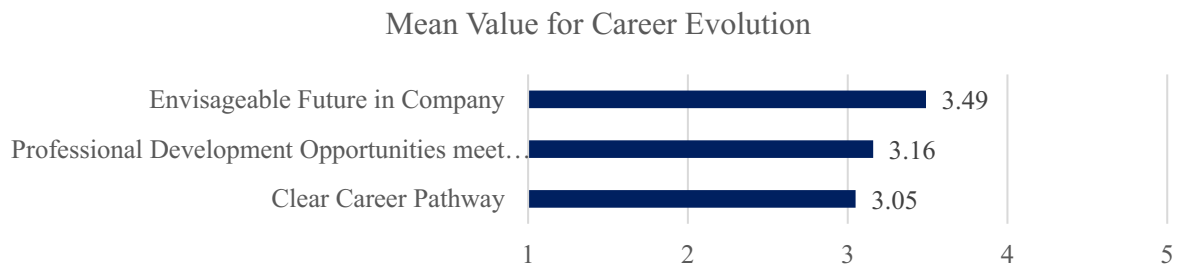
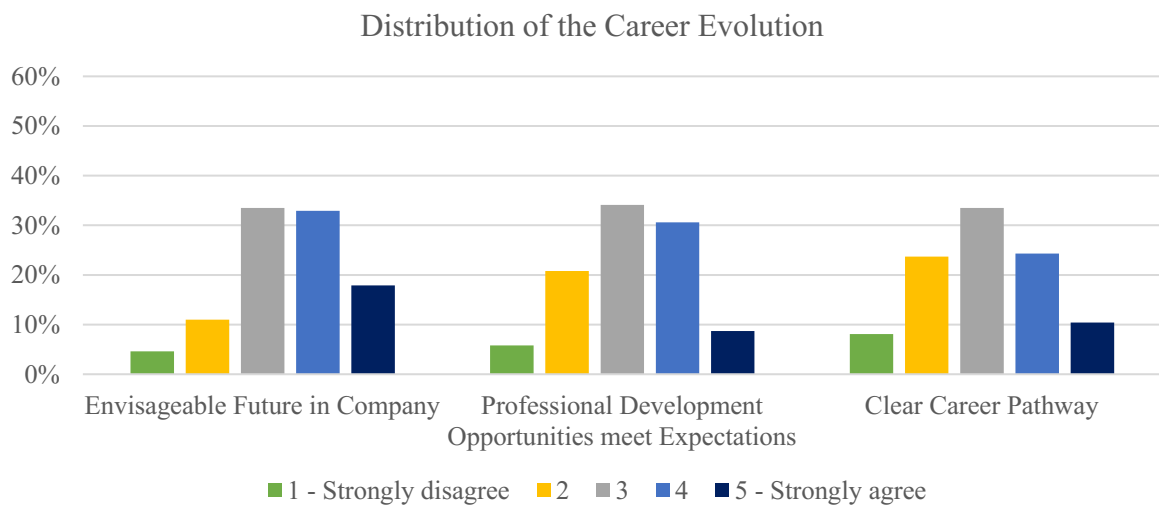


Figure 32 - Distribution of the Level of Potential Career Evolution



As important as the other outcomes, the **Support** provided by the company was also assessed in the survey. Here again, it is evident that there is a perceived lack of true positivity towards this aspect, with scores ranging from **Psychological and Emotional Health at Work** scoring a mean of 3.86 (SD = 0.98), to **Special Benefits** at 3.47 (SD = 1.09), and **Training and Development** at 3.34 (SD = 1.25). Although the results are widely spread, highlighting the divergent opinions and experiences of employees, it is evident that the overall level of support is not particularly high, with an average score of 3.56 (SD = 1.33)

Figure 33 - Employees' Perceived Support from Company

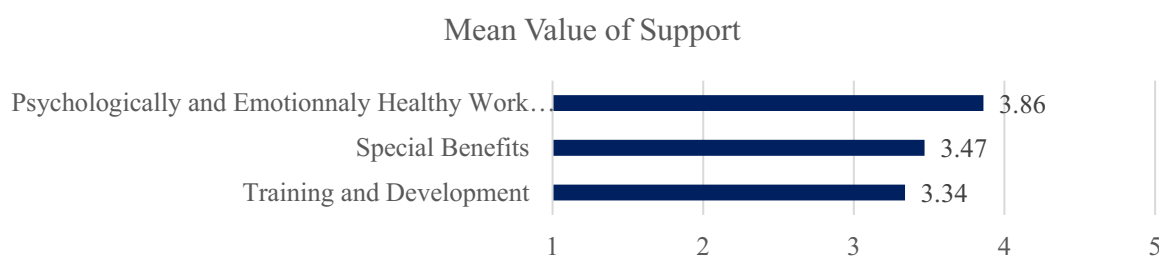
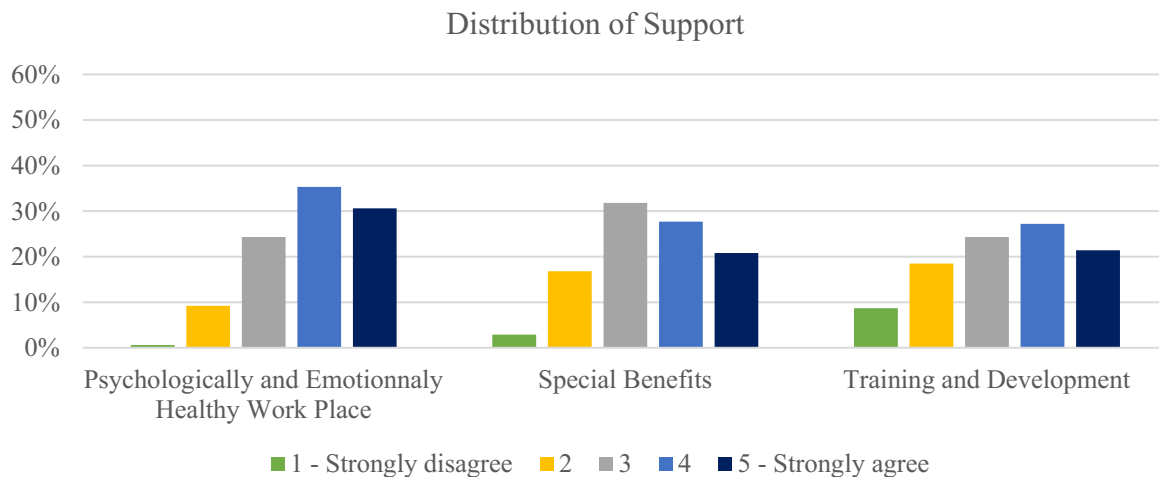


Figure 34 - Distribution of the Perceived Support



It is interesting to note from this outcomes section that employees tend to be more positive when assessing their own behaviors compared to when they assess those of their employers.

4.2.5 Assessment of the Impact of B Corp on Employee Dynamics

Now that we have a global view of each component of the survey in its globality, let's try to connect the dots and see how we can enhance the comprehension of employees' feelings and situations.

4.2.5.1 B Corp and Job Outcomes: A Potential Tool to Impact Employee Satisfaction and Performance

The following analysis will give insights into how increased pride from certification correlates with improvements in job satisfaction and performance. It will thus explore the role of B Corp certification in enhancing workplace outcomes.

H1: B Corp certification enhances employees' sense of **pride** and belonging, leading to higher **job satisfaction** and **performance**.

From the correlation table (Figure 35), it is proven that the Pride effect is statistically linked to higher job satisfaction and better performance, with Pearson correlation coefficients of 0.17 and 0.18, respectively, both significant at the 0.05 level. The strongest correlation found

was between job satisfaction and performance (0.25), significant at the 0.01 level, suggesting that satisfaction at work is associated with better performance. These results support that B Corp certification can be a strategic tool to enhance employee motivation and performance. The positive correlations between pride, satisfaction, and performance indicate that an increase in one variable is associated with increases in the others. Thus, leveraging the potential of B Corp certification could be strategically beneficial for engaging and motivating employees more effectively.

Figure 35 - Correlation Table between Pride level and Employees Satisfaction and Performance

Variable	n	M	SD	Pride	Satisfaction	Performance
Pride	170	4.24	0.99	-		
Satisfaction	175	3.92	0.82	0.17*	-	
Performance	177	4.25	0.56	0.18*	0.25**	-

* Correlation is significant at the 0.05 level (2-tailed).

** Correlation is significant at the 0.01 level (2-tailed).

Further analysis reveals that, in addition to enhancing employees' pride in their company, engagement in B Corp-related activities significantly boosts employee motivation and value alignment.

H2: Employees engaged in **B Corp-related tasks** are more **motivated** and aligned with their **values**.

From Figure 36, it is proven that there is a link between the **involvement** in B Corp related tasks and impact on **motivation** and **value alignment** leading to a higher level of motivation. Indeed, we have significant positive correlations with a Pearson coefficient of 0.27 ($p < 0.001$) between involvement in certification and values, and 0.17 ($p = 0.031$) between involvement and motivation. Additionally, it is possible to see another correlation of 0.35 ($p < 0.001$) between values and motivation, this underscores that deeper engagement not only enhances belief in its values but also boosts motivation. The findings suggest that expanding opportunities for employee participation in B Corp initiatives could further enhance their job satisfaction. Doing so would also probably make some participants from the interviews happy and feel heard.

Figure 36 - Correlation Table between the Level of Involvement in the Process of Obtaining B Corp and Employees Values and Motivation

Variable	n	M	SD	Involvement	Values	Motivation
Involvement	170	2.75	1.23	-		
Values	206	4.35	0.70	.27**	-	
Motivation	180	4.08	0.67	.17*	.35**	-

* Correlation is significant at the 0.05 level (2-tailed).

** Correlation is significant at the 0.01 level (2-tailed).

Now that we have seen how B Corp could influence some outcomes of the employees, lets see if there are potential differences depending on an employee role or the brand he is working for.

4.2.5.2 B Corp and Impact: A Vision that can Differ from one Employee to Another

This section delves into the differential impact of B Corp certification across various employees' roles and explores its correlation with employees' expectations regarding professional growth. By examining H4 and H5, the analysis aims to uncover how B Corp certification influences not only role-based perceptions of operational changes but also the broader expectations for career development and well-being within the organization. The insights gathered here underscore the potential for leveraging B Corp certification to enhance professional development opportunities, ensuring that the benefits of certification are effectively communicated and realized across all levels of the workforce.

H4: The **impact** of B Corp certification varies depending on an employee's **role** within the company.

The ANOVA analysis (Figure 37) confirms that the impact of B Corp certification varies significantly across different employee roles within the company, with executives perceiving operational changes most positively. This variation is statistically significant, with an F-value of 2.43 ($p = 0.028$), indicating that 7.7% of the variance in perceptions can be attributed to role differences. These findings suggest that higher engagement and awareness among executives may lead to more favorable perceptions of B Corp initiatives. However, it should also be considered that among these different roles, there may be some persons, particularly interns and mid-entry that were not here before to see the changes. For this analysis, it could have been

interesting to do a complementary test with seniority of employees, but also to compare with the previous employer status of the recent employees, however, not enough data regarding these aspects were collected to proceed to such analysis.

Figure 37 - ANOVA between Perceived Changes and Employee Role

Role	n	M	SD	95% CI for Mean (Lower Bound)	95% CI for Mean (Upper Bound)	Min	Max
Intern	7	3.34	0.48	2.89	3.79	3	4.25
Beauty Advisor	22	3.43	0.66	3.05	3.82	2.75	5
Entry-level	12	3.33	0.82	2.82	3.85	1.5	4.63
Mid-level	40	3.38	0.67	3.17	3.59	2.25	5
Senior-level	36	3.47	0.57	3.24	3.71	2.5	5
Management	64	3.67	0.71	3.52	3.88	2.5	5
Executive	1	3.94	0.72	3.44	3.94	2.75	5
Total	182	3.55	0.69	3.45	3.65	1.5	5

ANOVA Role and Perceived Change	Sum of Squares	df	Mean Square	F	PR(>F)
Between Groups	6.66	6	1.109	2.43	0.03
Within Groups	80.04	175	0.457		
Total	86.70	181			

We have seen what happens depending on employee’s role, we shall now have a look at the results regarding the potential differences in perceived change between one brand to another.

H5: Perceived change varies from one **brand** to another.

In this analysis (Figure 38), to categorize the diverse possibilities for the brands we have done 4 groups: L’Occitane Exclusive – employees working only for the brand L’Occitane en Provence, which represent a big majority; L’Occitane Group – the ones working for the whole group in general; Non L’Occitane en Provence - Other Brand – The ones working for any other brand that is not L’Occitane en Provence and Non Exclusive L’Occitane - Multi Brands – employees working for both L’Occitane and other brands of the group.

From the results, it is possible to see that there are small variations regarding the perceived changes depending on the group, however, nothing statistically significant is to be highlighted from this ANOVA. The results just highlight once again the fact that there no specific perceived changes in the company’s operations over the last three years.

Figure 38 - ANOVA between Brands and Perceived Change

Brands	Mean Perceived Change
L'Occitane Exclusive	3.61
L'Occitane Group	3.26
Non L'Occitane en Provence - Other Brand	3.78
Non Exclusive L'Occitane - Multi Brands	3.35

ANOVA for Perceived Change based on Brands	sum_sq	df	F	PR(>F)
C(Brands)	3.24	4	1.72	0.15
Residual	83.45	177	-	-

4.2.5.3 Opportunities for Higher Impact of B Corp on Employee Development

We found in the previous section that there was no significant difference in the perceived changes whether an employee was categorized by the brand he works for, but a significant difference depending on its role. We will now look at how certification can be used to address the issues raised by employees in the interviews, as well as in the first part of the results, the descriptive ones. The first stage involves taking account of employees' high expectations in terms of professional development.

H6: Employees **expect** B Corp certification to contribute more to their overall **well-being** and **career development**, addressing basic needs and providing clear **growth paths**.

The analysis (Figure 39) demonstrates a clear correlation between **employees' expectations** of B Corp certification and their **perception of professional development opportunities** within the company. Employees have high expectations of the certification's impact as seen previously, which moderately correlates with perceptions of clear career pathways (Pearson coefficient: 0.18, $p = 0.02$) and available professional development opportunities (Pearson coefficient: 0.19, $p = 0.01$). Stronger correlations are observed between different aspects of professional development, indicating that positive views in one area are likely to correspond with positive views in others, with coefficients ranging from 0.48 to 0.80 all significant at $p < 0.001$.

Given these findings, the company should enhance its professional development programs to meet the high expectations associated with B Corp certification. This involves ensuring clear communication about career pathways and available development opportunities, tailored to help employees progress towards their career goals. Regular monitoring and evaluation should

be implemented to ensure these initiatives effectively align with employee expectations and foster a supportive, growth-oriented environment.

Figure 39 - Correlation between Employee Expectations and Opportunities for Career Development

Variable	n	M	SD	Expectations	Clear pathways for career	Professional development opportunities	Potential for professional growth.	Training or development
Expectations	197	4.31	0.57	-				
Clear pathways for career	173	3.05	1.11	.18*	-			
Professional development	173	3.16	1.04	.19*	.80**	-		
Potential for professional	173	3.49	1.05	.28**	.67**	.72**	-	
Training or development	173	3.34	1.25	.36**	.48**	.49**	.51**	-

* Correlation is significant at the 0.05 level (2-tailed).

** Correlation is significant at the 0.01 level (2-tailed).

Secondly, it will be essential to understand the link between the frustration associated with expectations/unmet needs and the impact on the employee.

H7: The Salary and Training Development are areas where employees are the least satisfied. This leads to lower performance, motivation, career evolution.

To test this hypothesis, the following method was used: two groups were created, one satisfied (+1 standard deviation from the mean) and the other dissatisfied (-1 standard deviation from the mean), in order to check for differences in the results obtained. This was followed by an ANOVA analysis.

Now focusing first on the impact of **salary** on **performance, motivation** and perception of **career development**. The first table (Figure 40) shows that the differences in means between motivation and career development between the groups are marked and significant, highlighting the differences observed. The ANOVA reveals that the level of salary satisfaction has a significant impact on motivation and perception of career development. However, there was no significant effect on performance, probably due to self-assessment bias.

Figure 40 - ANOVA between Salary and Outcomes

ANOVA Salary and Outcomes	Performance (mean = 4.36)	Motivation (mean = 4.14)	Career Evolution (mean = 3.30)
Mean of unsatisfied group	4.30	3.82	2.67
Mean of satisfied group	4.58	4.71	3.92
PR(>F)	0.20	0.00	0.01

We will now look at the effect of satisfaction with **training** on the various **outcomes**. The Figure 41 shows that the averages are significantly different and that the level of training plays a key role in performance, motivation and perception of career development.

Figure 41- ANOVA between Training Satisfaction and Outcomes

ANOVA Training Satisfaction and Outcomes	Performance (mean = 4.36)	Motivation (mean = 4.14)	Career Evolution (mean = 3.30)
Mean of unsatisfied group	4.28	3.80	2.69
Mean of satisfied group	4.69	4.83	4.06
PR(>F)	0.02	0.00	0.00

In order to complete the analysis, it has been decided to explore what are the elements that influence the most employees' outcomes. Thus, a regression between elements from the survey and the outcomes has been performed. From the Figure 42, it is interesting to see that employees' satisfaction with current company operations significantly impacts various outcomes. Specifically, satisfaction with operations accounts for 15% to 58% of the variance in employee outcomes, depending on the specific outcome. The Figure 42 indicates that perceived support from the company has the strongest association ($R^2 = 0.57$), followed by overall satisfaction ($R^2 = 0.44$), motivation ($R^2 = 0.38$), career evolution ($R^2 = 0.32$), and performance ($R^2 = 0.15$).

Figure 42 – Regression between Outcomes and Survey Variables

	M1 Motivation β	M2 Performance β	M3 Satisfaction β	M4 Career Evolution β	M5 Support β
Values	0.13	0.12	0.06	0.01	-0.02
Expectations	-0.06	0.02	-0.05	-0.07	0.06
Awareness	0.05	0.16	0.08	0.17*	0.04
Perception	0.00	-0.26*	0.09	-0.04	0.10
Importance	0.09	0.03	-0.14	0.00	-0.08
Pride	0.07	0.13	0.01	0.02	0.02
Involvement	-0.04	0.01	0.01	0.11	-0.03
Operations_ Current Satisfaction	0.51**	0.24*	0.54**	0.42**	0.58**
Operations_ Changes Over the last 3 years	0.02	0.08	0.15	0.12	0.21*
R2 and F statistics	0.38	0.15	0.44	0.32	0.57

** Correlation is significant at the 0.01 level (2-tailed).

* Correlation is significant at the 0.05 level (2-tailed).

To go deeper on those results, it was interesting to check what in the Company's Operations was influencing the outcomes. Thus, a regression analysis was conducted to examine which components of current company operations influence these outcomes (Figure 43). The results are revealing an interesting trend. **Management** within the company seems to

be a critical factor that influences and has a positive and significant impact on several **Outcomes**, such as **Overall Satisfaction** (Beta = 0.35, $p < 0.01$), **Career Evolution** (Beta = 0.31, $p < 0.01$), **Motivation** (Beta = 0.30, $p < 0.01$), and the **Perceived Support** (Beta = 0.20, $p < 0.01$). This means that if the management is seen as positive it will enhance these outcomes, and thus the employee's overall well-being.

Figure 43 - Regression Between Company's Operations and Employees' Outcomes

	Motivation	Performance	Satisfaction	Career Evolution	Support
Brand's Social Resp.	-0.07	0.05	-0.18*	-0.09	-0.08
Brands Environmental Resp.	0.24**	0.15	0.05	-0.05	0.14*
Fair Living Wage (Salary)	0.12	0.09	0.11	0.10	0.09
Diversity & Inclusion	0.10	0.22*	0.02	0.11	-0.01
Management	0.30**	0.07	0.35**	0.31**	0.20**
Training and Professional Skills Development	0.08	0.10	0.09	0.09	0.41**
Job missions	0.28**	0.12	0.22**	0.15	0.13*
Employee Consideration	-0.09	-0.20*	0.27**	0.16	0.18*
R2 and F statistic	0.4	0.14	0.55	0.34	0.63

** Correlation is significant at the 0.01 level (2-tailed).

* Correlation is significant at the 0.05 level (2-tailed).

Moreover, this regression also shows these different results: **Brands Environmental Responsibility** significantly enhances **Motivation** (Beta = 0.24, $p < 0.01$). **Job missions** also positively influence **Motivation** (Beta = 0.28, $p < 0.01$) and **Satisfaction** (Beta = 0.22, $p < 0.01$). **Employee Consideration** has mixed effects, negatively impacting **Performance** (Beta = -0.20, $p < 0.05$) but positively influencing **Satisfaction** (Beta = 0.27, $p < 0.01$). **Diversity & Inclusion** also positively impacts **Performance** (Beta = 0.22, $p < 0.05$). Training and Professional Skills Development significantly boosts the perceived support with one of the strongest beta of this regression (Beta = 0.41, $p < 0.01$).

These findings highlight the importance of effective management, clear job missions, environmental responsibility, diversity & inclusion, and professional development in enhancing key employee outcomes.

4.3 Main Findings

This quantitative study reveals that there is an association between B Corp certification and employee well-being. This association is reinforced by a sense of pride and alignment with employee values, which increases job satisfaction and performance. Moreover, being involved in B Corp-related processes increases employees' motivation and sense of accomplishment, as it shows that their values are being respected. It is also important to note that B Corp's impact

varies significantly according to employees' role within the company. All of these positions are certified as an intrinsic motivator.

The study also shows that the way the company manages its operations is associated with employee performance. Indeed, there is a notable link between management, motivation, professional development, and other key aspects composing employee well-being. For instance, effective management practices have a positive association with motivation, satisfaction, and career evolution. An environmentally friendly working environment enhances employee motivation.

However, the study also highlights several important areas for improvement. Areas such as professional skills development, recognition, and compensation require particular attention, as satisfaction levels in these areas are not living up to employee expectations.

In conclusion, it seems fundamental to understand that B Corp certification is not an end, but rather a valuable tool for evaluating and improving internal company practices. It enables L'Occitane to better understand the changes needed to improve employee well-being and, consequently, overall performance. As a participant said in the interviews “To understand the changes, you need to understand the gaps”. The results of this study provide a clear direction for targeted improvements, which will be detailed in the recommendations section, to align the organization with employee expectations and fully realize the positive benefits of B Corp certification.

5 Studies Limitations

To understand the results and further recommendations of this project more clearly, it is important to consider its limitations. In this research, it was decided to interview the company's employees directly, in order to obtain both qualitative and quantitative information. However, when it comes to behavior and human psychology, several biases can emerge, and it is important to take these into account.

Let's start with methodological biases. The recency effect could have influenced employees' responses, as the subject is still fresh in their minds and the company's recent actions may bias their answers. Regarding data collection and sample size, it is likely that these are not representative of all L'Occitane Group employees, particularly as the sample is 96% European-based and mostly female. These results show that certain sub-populations may be under-

represented, making the results less representative. Cultural differences between regions may influence perceptions and impacts, which could not be verified in this study. Question wording and structure may also introduce bias or misunderstanding, and variability in individual experiences and work contexts may dilute overall conclusions. In addition, participants' incentives to respond may have potentially influenced the results.

On sensitive topics such as the environment and well-being, although the studies were anonymized, social desirability biases may arise, with participants more likely to respond in a way that conforms to perceived expectations or avoids criticism. Furthermore, in the survey mainly, responses based on self-assessment may introduce biases such as exaggeration or minimization of skills or feelings.

It is also important to note that other internal company programs and policies may influence the results, making it challenging to attribute impacts exclusively to B Corp certification. Without a clear before-and-after comparison, it is difficult to measure the real impact of certification. Ideally, the same questions should have been asked of the same participants before and after certification, then re-evaluated to ascertain the real change. Linked to this argument, it is necessary to take into account that the time devoted to the study does not allow us to capture the long-term impacts of certification.

To sum up, it seems relevant to note that for future studies, it would be interesting to widen the sample size and diversity while increasing the period of response collection. Moreover, it could be interesting to focus on differences between countries and regions of the world to better understand the effects. In order to assess long-term impacts, it could be relevant to create a clear survey and do re-evaluations.

On a more global note, it's important to note that this study focused on just one company, but what about other B Corp's, and what about B Corp's compared to non-B Corp certified companies? These would be great paths to explore!

6 Discussion

Now that we have identified the results and discussed their limitations, we shall move on to the discussion and recommendations that can be made to L'Occitane. These recommendations will be presented as follows: areas where L'Occitane should capitalize and areas where improvements are possible.



6.1 What Should Be Capitalized On

To begin with, it seems key that L'Occitane capitalizes on its environmental and social commitments. Employees appreciate the alignment of these commitments with B Corp values, which should be highlighted and communicated effectively to reinforce pride and engagement. This can be achieved through the dissemination of key facts, concrete actions, and making these results accessible.

Leveraging the high sense of pride and motivation that employees feel from being part of a B Corp certified company can serve as a foundation to build further initiatives that align with employee values. This pride and engagement can be instrumental in driving deeper connections and dedication to the company's goals. It would be interesting to invite more people to be part of the B Corp movement and to "demystify" it to make it more accessible. Organizing quarterly voluntary workshops focused on sustainability could also strengthen this engagement. These workshops would allow employees to discuss current challenges and propose collective solutions, fostering a sense of belonging and leveraging the diversity of opinions and expertise within the company. This would also enhance the company's reputation as an innovative leader in sustainability, though it requires adequate resources, a budget, and managing the additional workload for employees, as well as building trust to ensure active participation.

Moreover, L'Occitane should continue to promote and enhance diversity and inclusion policies, which have been well-received by employees. Ensuring these initiatives are uniformly applied across all departments will help maintain a supportive and inclusive workplace culture.

Lastly, maintaining and enhancing the positive working environment is crucial. This includes supporting work-life balance initiatives such as flexible working hours and telecommuting options, which are appreciated by the employees and contribute to overall job satisfaction. In line with this, improvements can be made in commuting options, encouraging sustainable travel through carpooling, public transport, and initiatives like paying for an annual bike maintenance. This can also improve employee well-being and support the company's sustainability goals. However, these efforts require financial investment and logistical planning, as well as widespread adoption and participation.

6.2 What Should Be Improved

On the other hand, there are several areas where L'Occitane can make significant improvements.

First, in terms of professional development programs, it is essential to develop clear career progression pathways to help employees understand potential growth within the company. Providing a list of training programs available based on the profession and specific goals of employees, and encouraging them to participate in a certain number of sessions each year, could increase motivation and skills. This approach not only improves long-term growth and retention but also demonstrates the company's commitment to employee development. However, this poses challenges such as potential financial constraints and managing the balance between training and regular professional responsibilities.

Compensation and benefits also require attention. Regular salary reviews, ensuring transparency in salary scales, and allowing open discussions about compensation can address these concerns. Ensuring alignment in recruitment processes is also important to guarantee equity and competitiveness, thus reducing turnover and increasing overall employee satisfaction. However, this requires financial resources to adjust salaries and managing expectations through consistent communication.

Transparency and communication within the company is crucial. Employees need to feel heard and see that actions are taken based on their feedback. This can be achieved by clearly stating opportunities, being transparent about all processes, and setting up regular feedback sessions in each team, ensuring follow-up actions are communicated. Additionally, it is

important that communication is conducted in a kind and serious tone, as the group already communicates extensively internally, and should continue to do so but with a more serious tone because it is a serious subject. Employees feel it is taken lightly, which is not acceptable and can be perceived as mockery. This would strengthen trust and improve the company's credibility, ensuring employees feel valued and understood. However, this requires a change in existing processes and training employees and managers in effective communication.

Finally, improving team dynamics and management is essential. Employees need to see clear steps, possibilities, and transparency to avoid unrealistic expectations. Although agile working methods are implemented, this is not the case in all teams. If effective, it would be interesting to identify the teams that work well and have the highest satisfaction rates to find a model that could suit everyone. One way to measure this would be to ask employees about their vision of management, their expectations, and to increasingly move in that direction. L'Occitane tries to do this to the best of its ability today, but it is not felt as being for everyone and disparities seem to exist. These approaches can also strengthen trust and improve relationships within the company.

By focusing on these areas, L'Occitane can strengthen its operations, better meet employee expectations, and capitalize on its existing strengths by addressing these areas of improvement with practical measures. Even though each initiative comes with its own challenges, primarily related to resource allocation and management support, with clear commitment and active participation from both management and employees, these improvements can lead to a more motivated and cohesive team, driving the long-term success of the company, and set the stage for successful re-certification in the future.

7 Conclusion

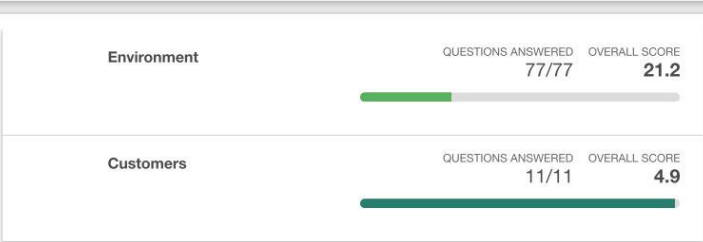
To conclude, the B Corp certification is a positive achievement and a good starting point for any organization that really wants to move towards change. However, having is not enough, and it seems important to emphasize on the fact that obtaining it should not be a symbolic objective, but a substantial one (Dahlin et al., 2020).

It is therefore essential to see and observe what this certification can bring out in order to succeed in finding a real lever for action. In this study, we found that although employees are satisfied with the company's social and environmental responsibility, their requirements in terms of pay, career development and training have not yet been fully met. Employees certainly appreciate the brand's commitment to environmental and ethical issues, but they express high and often unsatisfied needs in terms of their personal and professional development. It is therefore crucial to use certification not as an end in itself, but as a lever to strengthen employee commitment and satisfaction.

Ultimately, this research demonstrates the importance of not neglecting employees, as the impact on their satisfaction and commitment can be considerable. L'Occitane therefore finds itself at a decisive moment where the alignment of its employees' aspirations with the objectives of certification could define the future success of its corporate social responsibility initiatives. The study clearly shows that, in order to maximize the benefits of B Corp certification, it is imperative to integrate the principles of this certification more thoroughly into human resources management and organizational development strategies.

8 Appendices

Appendix 1 - BIA L'Occitane Group



L'OCCITANE Europe retail *

SCORE	COMPLETION	VERSION	NAME	SECTOR	COMPANY SIZE
80.6	100%	6	Active Assessment	Wholesale/Retail	1000+

*This is a cluster of subsidiaries. The cluster does not have a formal name. The entities in the cluster are:

- M&L Distribution (France) SARL
- Symbiose Cosmetics France SAS
- L'Occitane Netherlands B.V.
- L'Occitane Belgium SPRL
- L'Occitane Ireland Limited
- L'Occitane GmbH
- L'Occitane Limited
- L'Occitane Central Europe s.r.o
- L'Occitane Norge AS
- L'Occitane Nordic AB
- L'Occitane España S.L.U
- L'Occitane Portugal, Unipessoal, LDA
- L'Occitane Italy S.r.l
- L'Occitane Switzerland S.A.
- L'Occitane International GmbH
- L'Occitane Deutschland GmbH
- L'Occitane Poland Sp.z.o.o
- L'Occitane Russia LLC
- L'Occitane South Africa PTY Limited

Overall B Impact Score i

Group L'OCCITANE (Labo&HQ)

For Fiscal Year End Date: **31 Mar 2022**

93.3

Your Company

B Corporation Certification Qualification

0 200

Governance	QUESTIONS ANSWERED 40/40	OVERALL SCORE 17.5
Workers	QUESTIONS ANSWERED 61/61	OVERALL SCORE 24.8
Community	QUESTIONS ANSWERED 90/90	OVERALL SCORE 23.6

Environment	QUESTIONS ANSWERED 84/84	OVERALL SCORE 22.9
Customers	QUESTIONS ANSWERED 10/10	OVERALL SCORE 4.4

Group L'OCCITANE (Labo&HQ)					
SCORE	COMPLETION	VERSION	NAME	SECTOR	COMPANY SIZE
93.3	100%	6	Active Assessment	Manufacturing	1000+

Workers Impact Area Introduction

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

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

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
4.2

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?

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?

Sensitive

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 Available: 2.34

% 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 Available: 2.34

% 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: 1.17

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: 1.17

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: 1.17 of 1.17

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: 0.88 of 1.17

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: 0.44 of 1.17

% 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: 0.29 of 1.17

% of Company Owned by Non-Executive Employees

What percentage of the company is owned by workers who are not executives or founders?

- 0%
- 1-4%
- 5-24%
- 25-49%
- 50%+
- N/A
- Don't Know

Points Earned: 0.59 of 2.34

% of Company Owned by Non-Management Employees

What percentage of your company is owned by non-executive, non-management level workers through an ownership vehicle paid for by the company that does not require employee contributions?

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

- 0%
- 1-4%
- 5-24%
- 25-50%
- >50%
- N/A

Points Available: 1.17

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: 0.88 of 1.17

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

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: 0.59

Health, Wellness, & Safety

OPERATIONS
7.8

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: 0.32 of 0.96

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 Earned: 0.24 of 0.96

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 Earned: 0.95 of 0.95

Health and Wellness Initiatives

What health and wellness initiatives or policies does your company offer beyond insurer-provided programs?

Check all that apply.

- We sponsor and encourage workers to participate in health and wellness activities during the workweek (e.g. walking or steps programs)
- We offer incentives for workers to complete health risk assessments or participate in health and wellness activities (e.g., a fund for exercise equipment, subsidized gym membership)
- Employees have access to behavioral health counseling services, web resources, or Employee Assistance Programs
- Spouses, partners, or children of employees are provided access to behavioral health counseling services, web resources, or Employee Assistance Programs
- We have policies and programs in place to prevent ergonomic-related injuries in the workspace
- Over 25% of workers have completed a health risk assessment in the last twelve months
- Management receives reports on aggregate participation in worker wellness programs
- Other - please describe
- Company does not offer any formal health and wellness initiatives

Points Earned: 0.95 of 0.95

Worksite Characteristics

What safety processes are in place at all of your company worksites?

- At the beginning of every shift, a briefing with front-line workers is held to share new information or discuss the work for the day
- Results of hazard analyses or routine activities are documented
- Potential hazards are identified, analyzed, and managed when new materials or equipment are purchased or new processes are implemented
- Workers have written permission to shut down unsafe processes
- None of the above

Points Earned: 0.95 of 0.95

Management Commitment to Health and Safety

What are your company practices regarding management's commitment to worker health and safety?

Select those that apply to all company worksites.

- We have a written safety and health policy to minimize on-the-job employee accidents and injuries.
- Safety and health is integrated into our overall management planning process, and workers are involved in safety planning, resource allocation, audits, etc.
- Safety and health concerns are communicated through regular safety and health trainings
- We have specific safety and health program goals and objectives, with specific indicators to measure progress
- Senior management addresses safety issues through written communications or in company gatherings at least quarterly
- We have a formal safety reporting system for employees to submit their safety concerns
- Our safety procedures are easily accessible for all on-site personnel, including workers, non-managerial staff, and visitors
- We participate in an external program demonstrating commitment and excellence in safety and health (e.g. Voluntary Protection Program)
- N/A - No manufacturing or wholesale facilities
- None of the above

Points Earned: 0.95 of 0.95

Health and Safety Audit Practices

Your company's practices related to inspections and audits include:

Select those that apply to all company worksites.

- A written procedure for performing safety and health inspections
- Routine safety and health inspections at least quarterly
- Use of information discovered through analyses to improve safety processes (e.g. baseline hazards analysis, incident analysis, employee concerns, sampling results from inspections)
- Documentation of results of the routine inspections
- Inspection reports that clearly indicate what needs to be corrected, with documented accountability for closure
- N/A - No manufacturing or wholesale facilities
- None of the above

Points Earned: 0.95 of 0.95

Tracking Hazards

When eliminating and tracking hazards, your company:

Select those that apply to all company worksites.

- Follows the preferred hierarchy to eliminate or control the hazard (first engineering, then administrative, then work practices, and finally Personal Protective Equipment)
- Regularly assesses use of Personal Protective Equipment (PPE)
- Conducts follow-up studies to ensure that hazard controls are adequate
- Documents and addresses hazard controls in appropriate procedures (e.g. safety and health rules, inspections, training, etc.)
- None of the above

Points Earned: 0.95 of 0.95

Controlling Worker Exposure to Hazardous Material

How has your company assessed and managed worker exposure to hazardous materials?

- Assessment indicates some exposure, but we have taken no action to date
- Assessment indicates some exposure, and we have implemented a mitigation and control strategy
- Assessment indicates no exposure
- We have not conducted an assessment

Points Earned: 0.32 of 0.48

Indoor Air Quality Audits

What is included in your company's annual indoor air quality audit of all company facilities?

Select all options that apply.

- No smoking within 25 feet of building entrances
- Indoor ventilation rates compliant with ASHRAE Standard 62.1 or EN 16798-1
- Minimum air intake separation distance compliant with ASHRAE Standard 62.1 or EN 16798-3
- Operations and maintenance manual for ventilation equipment compliant with ASHRAE Standard 62.1
- HVAC filters compliant with ASHRAE Standard 52.2 or ISO 16890
- Temperature and relative humidity levels (PMV and PPD) in compliance with ASHRAE Standard 55 EN-16798 or ISO 7730
- Written IAQ complaint response policy
- None of the above

Points Earned: 0.32 of 0.95

Evaluating Health and Safety Practices

What is included in your company's measurement and evaluation practices in relation to occupational safety and health?

Select those that apply to all company worksites.

- A standardized third-party safety management system (e.g. ISO 18001, BS 8900)
- A safety position, safety committee, or safety program representative who reports to a senior-level position (Vice President or higher)
- A documented standard procedure for investigating accidents and major incidents
- Investigation and documentation of the root causes of accidents and incidents
- Implementation of corrective actions after root causes of an accident or incident are determined
- Transparency of injury or illness trends and trend data to all workers
- An annual evaluation of the safety and health system that includes senior management in the evaluation
- An employee safety recognition program
- Regular Safety Perception Surveys to engage with workers
- None of the above

Points Earned: 0.95 of 0.95

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: 0.41 of 0.41

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: 0.14 of 0.41

Paid Professional Development Days

How many paid days of professional development do the majority of full time workers receive in a single year?

- 0 days
- 1-4 days
- 5-9 days
- 10+ days
- No formal policy

Points Earned: 0.14 of 0.41

Management Training

What management training and coaching do new and existing managers regularly receive?

Check all that apply.

- Providing ongoing praise and corrective feedback
- Conflict negotiation and resolution
- Group dynamics and optimal team functioning
- Performance evaluation systems
- Other - please describe
- None of the above

Points Earned: 0.41 of 0.41

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: 0.82 of 0.82

Internal Promotions

What percentage of employees has been internally promoted within the last 12 months?

Exclude material owners in your calculation.

- 0%
- 1-5%
- 6-15%
- 15%+

Points Earned: 0.14 of 0.41

Intern Hiring Practices

How does your company manage the hiring and treatment of interns?

Check all that apply. If there is no third party living wage calculated for your country of operations, please do not select "payment of a living wage."

- We have a formalized policy or program outlining the objectives of internships or internship programs for participants
- We partner with education institutions to provide internship opportunities or work-study programs
- We pay interns a living wage
- Our interns receive formal performance reviews
- Our interns have a formal opportunity to provide feedback on experience
- We have hired interns on as full-time permanent employees in the past two years
- Intern tenures are restricted to not exceed one year if interns are not currently enrolled in school
- None of the above
- N/A - Our company does not employ interns

Points Earned: 0.41 of 0.41

End of Employment Support

What are your formal company policies regarding employee termination and layoffs?

- We have a policy to provide written notice of employee performance prior to termination
- We have a policy to provide performance improvement plans or stated corrective time periods prior to termination
- We have a policy to provide at minimum 2+ weeks of severance per year of employment
- We provide outplacement services for terminated employees
- We don't have written termination or severance policies

Points Earned: 0.11 of 0.21

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: 0.14 of 0.19

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: 0.09 of 0.19

Life Skill 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?

Training on life skills for personal development (e.g. literacy, personal financial planning)

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

Points Earned: 0.05 of 0.19

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 Earned: 0.09 of 0.38

Subsidized Educational Opportunities

What percentage of full-time workers received advancement or reimbursement for continuing education opportunities in the last fiscal year?

Continuing education opportunities include GED, college credits, industry-recognized accreditation, etc.

- 0
- 1-5%
- 6-15%
- 15%+

Points Earned: 0.12 of 0.38

Career Development Policies

What are your company's policies and practices around career development and promotion?

- Employees who seek to take a short-term leave or sabbatical will have their jobs guaranteed upon return
- Our company will make an effort to find a place for employees who seek to take a long-term leave or sabbatical upon their return
- Employees are able to make lateral moves or change career direction or pace when possible
- None of the above

Points Earned: 0.13 of 0.19

Engagement & Satisfaction

OPERATIONS
2.8

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: 0.28 of 0.28

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 Earned: 0.56 of 0.56

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 Earned: 1.06 of 1.11

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: 0.28 of 0.56

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: 0.56 of 0.56

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

Sensitive

We do not track this

Points Available: 0.00

Labor Practices Review

How have your company's labor practices been certified or reviewed by an independent third party in the last twelve months?

No

50%+ of our operations have been reviewed or certified

We have conducted human rights reviews beyond what is required by law

Our compliance reports are shared with stakeholders (e.g. workers, suppliers, NGOs, government)

N/A - Company only has operations in developed markets

Points Available: 0.28

Labor Rights Training

What percentage of employees has received specialized training on policies and procedures concerning aspects of labor or human rights that are relevant to the company's operations?

None

1-24%

25-49%

50-74%

75%+

Points Earned: 0.14 of 0.56

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: 0.75 of 0.75

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 Earned: 0.60 of 0.75

Workplace Flexibility in Practice

Which of the following flexible workplace practices have been used in the past 12 months?

Please check all that apply.

- Managers or executives worked part-time or in a job-share
 Managers or executives are in a telecommuting position
 We hired new people into permanent positions that are telecommuting
 We hired new people into permanent positions that are part-time or job-share
 We have transitioned staff into part-time, job-share, or telecommuting positions
 Other - please describe
 None of the above

Points Earned: 0.75 of 0.75

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.

- >10%
 5-10%
 2.5-4.9%
 0-2.4%

Points Earned: 0.25 of 0.75

*Appendix 2 – Interview Script***Interview Script****Introduction:**

Hello, my name is Laetitia Megevand, and I am a master's student at Católica Lisbon. I am conducting my master's thesis research on the impact of B Corp certification on employee

engagement, job satisfaction, and well-being within L'Occitane. First, I would like to thank you for agreeing to participate in this interview.

Second, I would like to reassure you on the fact that all information you provide today will be treated with the utmost confidentiality and will only be used for academic purposes. Your responses will be anonymized in the study.

Before starting, I would like to make sure that I have your consent to record this conversation to ensure I accurately capture your insights. Again, the recording will only be used for research analysis.

Employee Background:

To get to know you a little bit better, I would like to know two things.

1. Could you start by telling me about your current role at the L'Occitane, including your main responsibilities?
2. How has your role evolved during your time with the company?

Awareness and Initial Reactions:

Thank you for your answers, now coming to the B Corp certification.

3. What was your initial reaction to the company pursuing or achieving this certification? Were you aware of what B Corp certification entailed?
4. Have you been involved in any initiatives or projects related to the B Corp certification? What was that experience like?
5. To what extent do you feel that the B Corp certification aligns with your personal values and ethics?

Understanding your initial awareness and reaction provides valuable context. Now, let's delve a bit deeper into what the B Corp certification means to you personally and professionally.

Understanding and Perception:

6. In your own words, what does being a B Corp certified company mean to you?
7. How significant do you think the B Corp certification is for L'Occitane? How does it compare to other sustainability or ethical certifications?
8. Do you feel like such certifications are relevant in today's business?
9. How do you think customers and other stakeholders perceive L'Occitane since it became B Corp certified? Does it give a competitive edge?

Your insights highlight how B Corp certification is perceived within L'Occitane. With this understanding, I'm curious about how these values translate into the company's culture and operations.

Impact:

10. Have you noticed any specific changes in the company's practices, policies, or culture since it became B Corp certified? Could you give me an example?
11. Let's specify:
 - a. Changes L'Occitane's approach to environmental sustainability and social responsibility?
 - b. Changes in the way the work is done by people (e.g., decision-making or day-to-day work)?
 - c. Changes in how people feel about their work (engagement, satisfaction or fulfillment)?
 - d. Changes in people wellbeing (e.g., work-life balance, mental health, or overall well-being since the certification)?

Feedback, Suggestions:

Thank you for your insightful responses so far; I truly appreciate the depth of understanding you're providing. As we near the conclusion of our interview, I'm interested in hearing about some suggestions and feedbacks you may have.

12. What actions or initiatives would you like to see L'Occitane undertake to further embody its B Corp certification?
13. Is there anything else you would like to add or discuss that we haven't covered, especially regarding B Corp certification and its impact on the L'Occitane Group and its employees? But of course you can share anything else you would like to.

Conclusion:

Thank you for sharing your time and insights with me today. Your contribution is invaluable to my research. I'll be analyzing the data from these interviews to inform a survey on the same topic. Thank you again for your time and participation. If you're interested, I can share the findings of the study once it's completed.

Appendix 4 – Variable Dictionnary

Bloc	Variable	Question	Response format	References
Demographics	Screening	Are you working at L'Occitane?	yes, no	
	Seniority	How long have you been employed at L'Occitane Group?	less than 1 year, 1-3 years, 3-5 years, more than 5 years, more than 10 years	
	Field	Are you working in:	Corporate: Office based jobs, Retail: Field related, Other, please specify	
	Department	In which department are you working for?	HR, Sales, Marketing, Administration, IT, Finance, R&D, Other please specify	
	Role	What is your role within the organization	Intern, Beauty Advisor (BA), Entry-level, Mid-level, Senior-level, Management, Executive	
	Geography	In which geographical area are you based?	Europe, Middle-East, Asia, Africa, North America, South America	
	Brand	Which brand within the group do you work for?	L'Occitane en Provence, L'Occitane au Brésil, Erborian, Elemis, Melvita, Sol de Janeiro, Lime Life, Grown Alchemist	

Employee Perception	Value	On a scale from 1 = very unimportant to 5 = very important please rate the following values to you: a. Sustainability b. Ethical Practices c. Community Impact d. Inclusivity e. Transparency f. Innovation for Good g. Employee Well-being h. Social Responsibility i. Long-term Thinking	1 = very unimportant, 5 = very important	
	Expectations	To what level should your company should get actively engaged in : a. The integration of environmental sustainability in the company's operations? b. The integration of company's contribution to community betterment? c. The integration of diversity and inclusion in the workplace? d. The transparency in the company's decision making? e. The focus on innovative solutions to tackle social issues? f. The prioritization of employee well being in the company? g. The focus on long-term commitment to sustainability?	1=Very low, 5=Very high	

Operational			
	For each items, please rate your current level of satisfaction and the change over the last 3 years.		
Brand's Social Resp.	Rate your level of SATISFACTION as it stands TODAY:	1= Totally unsatisfied, 5= Totally satisfied	
	Rate the CHANGE OVER THE LAST 3 YEARS:	1 = Major negative changes, 5 = Major positive changes	
Brands Environmental Resp.	Rate your level of SATISFACTION as it stands TODAY:	1= Totally unsatisfied, 5= Totally satisfied	
	Rate the CHANGE OVER THE LAST 3 YEARS:	1 = Major negative changes, 5 = Major positive changes	
Fair Living Wage	Rate your level of SATISFACTION as it stands TODAY:	1= Totally unsatisfied, 5= Totally satisfied	
	Rate the CHANGE OVER THE LAST 3 YEARS:	1 = Major negative changes, 5 = Major positive changes	
Diversity & Inclusion	Rate your level of SATISFACTION as it stands TODAY:	1= Totally unsatisfied, 5= Totally satisfied	
	Rate the CHANGE OVER THE LAST 3 YEARS:	1 = Major negative changes, 5 = Major positive changes	
Management	Rate your level of SATISFACTION as it stands TODAY:	1= Totally unsatisfied, 5= Totally satisfied	
	Rate the CHANGE OVER THE LAST 3 YEARS:	1 = Major negative changes, 5 = Major positive changes	
Training and Professional Skills Development	Rate your level of SATISFACTION as it stands TODAY:	1= Totally unsatisfied, 5= Totally satisfied	
	Rate the CHANGE OVER THE LAST 3 YEARS:	1 = Major negative changes, 5 = Major positive changes	
Job missions	Rate your level of SATISFACTION as it stands TODAY:	1= Totally unsatisfied, 5= Totally satisfied	
	Rate the CHANGE OVER THE LAST 3 YEARS:	1 = Major negative changes, 5 = Major positive changes	
Employee Consideration	Rate your level of SATISFACTION as it stands TODAY:	1= Totally unsatisfied, 5= Totally satisfied	
	Rate the CHANGE OVER THE LAST 3 YEARS:	1 = Major negative changes, 5 = Major positive changes	

Outcomes	To what extent do you agree with the following statements:		
Motivation	I find personal fulfillment in my work tasks, even without external rewards.	1=strongly disagree, 5=strongly agree	Taken and adapted from the questionnaire send to employees to get "Great Place to Work" Certified https://www.greatplacetowork.com/resources/employee-survey + inspiration from Job Satisfaction of Industrial Salesperson: INDSALES (Churchill, Ford, and Walker 1974) + Job Description Index: JDI (Smith, Kendall, and Hulin 1969)
	The company's ethical standards and sustainability goals are in line with my personal values.	1=strongly disagree, 5=strongly agree	
	I am constantly seeking ways to improve in my role.	1=strongly disagree, 5=strongly agree	
Performance	I complete my tasks efficiently and meet the set deadlines.	1=strongly disagree, 5=strongly agree	
	The quality of my work meets or exceeds the standards set by my manager.	1=strongly disagree, 5=strongly agree	
	I feel that my work contributes significantly to the company's goals.	1=strongly disagree, 5=strongly agree	
Satisfaction	Overall, I am satisfied with my job at the company.	1=strongly disagree, 5=strongly agree	
	The work environment is conducive to personal and professional growth.	1=strongly disagree, 5=strongly agree	
	I feel valued and recognized for my contributions.	1=strongly disagree, 5=strongly agree	
Career Evolution	There are clear pathways for career advancement available to me in the company.	1=strongly disagree, 5=strongly agree	
	The professional development opportunities provided by the company meet my career goals.	1=strongly disagree, 5=strongly agree	
	I can see myself working here for the foreseeable future due to the potential for professional growth.	1=strongly disagree, 5=strongly agree	
Support	I am offered training or development to further myself professionally.	1=strongly disagree, 5=strongly agree	
	We have special and unique benefits here.	1=strongly disagree, 5=strongly agree	
	This is a psychologically and emotionally healthy place to work.	1=strongly disagree, 5=strongly agree	

Employee Perception	Awareness	Were you aware of the B Corp certification before joining the company?	1= Strongly unaware, 5=Strongly aware	
		In your opinion, to which extent these adjectives are appropriate to describe the B Corp certification? a.Environment b.Governance c.Workers d.Customers e.Community f.Transparency g. Accountability h.Performance i.Profit	1= Extremely inappropriate, 5=Extremely appropriate	
	Perception	Reflect on the concept of B Corp and rate your perceptions of what this certification represents to you. a. Innovative – Outdated b. Empowering – Disempowering c. Progressive – Conservative d. Inspirational – Discouraging e. Trustworthy – Suspicious f. Employee-focused – Management-focused g. Blistic – Superficial h. Inclusive – Exclusive i. Authentic – Inauthentic j. Visionary – Short-sighted k. Sustainable – Greenwashing	semantic-differential scale left (positive) - right (negative)	a. inspired by High in Emergent Nature Consumers (Hoffman, Kopalle, and Novak 2010) b. inspired by Employee Empowerment Factor (SERV*OR) c. inspired by Job Satisfaction of Industrial Salesperson: INDSALES (Churchill, Ford, and Walker 1974) d. inspired by Organizational Service Orientation: SERV*OR
	Importance	How important do you think B Corp certification is for your company?	1=Not important, 5=Extremely important	
		How much do you value the B Corp Certification as an employee ?	1=Not important, 5=Extremely important	
	Pride	I feel proud about being in a B Corp certified company.	1=Definitely false, 5=Definitely true	
	Involvement	How would you rate your level of involvement in the process of obtaining the certification?	1=Very low, 5=Very high	

Demographics	Age	Could you please specify your birth year? (yyyy)	open ended	
	Gender	Could you please specify your gender?	Male, Female, Non-binary / third gender, Prefer not to say	
	Pre Occitane	Earlier, you mentioned that you've been employed at L'Occitane in the past three years. Was your former employer a B Corp certified company?	No, Prefer not to say, Yes	

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