

AUDIT REPORT

VERIFICATION OF SHIFTINGPACT LABEL

JANUARY 2025



Forum Ethibel is a Belgian not-for-profit organisation that actively promotes Corporate Social Responsibility (CSR) and Socially Responsible Investing (SRI) to accelerate the transition to a more sustainable society. In this context, Forum Ethibel develops products and services to promote transparent and sustainable market behaviour.

The screening performed by Forum Ethibel guarantees that the procedure of BetterBusiness concerning the ShiftingPact Label is observed and applied as communicated.

CONCLUSION

All documents to assess the processes for all organisations screened in January 2025 were provided.

Therefore, we declare that, for January 2025, the screening of organisations with the aim of receiving the ShiftingPact Label was in compliance with the processes described in the White Paper and in scope of this audit with the exception of:

- The formal documentation to assess proof checking by BetterBusiness, as these proofs were not safekept in a formal and auditable manner.

The processes have been applied consistently across all companies in the batch.

Brussels, 26 February 2025,
For Forum ETHIBEL asbl,

A handwritten signature in blue ink, appearing to read 'Kenny Frederickx'.

Kenny Frederickx,
General Director

A handwritten signature in blue ink, appearing to read 'Alderik Scheirlinckx'.

Alderik Scheirlinckx,
Research Officer

A handwritten signature in blue ink, appearing to read 'Jérôme Voglaire'.

Jérôme Voglaire,
Research Officer

CERTIFICATION DECLARATION, JANUARY 2025

*To BetterBusiness's stakeholders,
To the screened enterprises,
To the public,*

Forum Ethibel is appointed by BetterBusiness to execute an external audit of their verification process on the awarding of the ShiftingPact Label.

BetterBusiness is a B Corp company whose mission is to help companies to create, develop and implement their sustainability strategy. BetterBusiness focuses on the need for very small businesses and SMEs to benefit from practical, tailor-made support that takes account of their size, sector and often limited resources.

Forum Ethibel audits BetterBusiness's implementation of the rules written out in the White Paper (*Livre Blanc*): January 2025 version. This is an internal document whose purpose is to explain the founding principles and operations of the ShiftingPact certification, and to explain the various stages of the process, from the initial assessment to recertification. The White Paper also describe specifically the sections that are covered by this audit. The sections out-of-scope are referenced at the end of this report as well. A simplified version of the White Paper will be available to the public on the ShiftingPact website in the coming months.

Forum Ethibel had BetterBusiness's full administrative cooperation for the audit work. All additional information requested was provided. This report concerns all organisations screened for the ShiftingPact Label awarding in **January 2025**. This concerns **5 companies** out of which 5 got the label.

I. AUDIT PROCESS

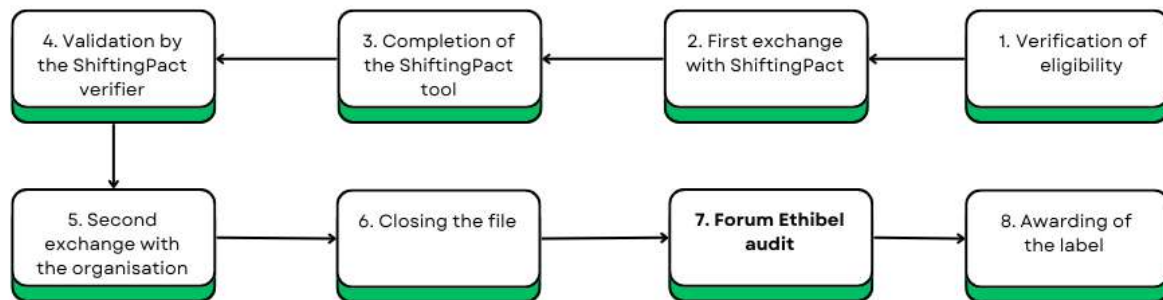
The process started by predetermining the scope of the audit. It was agreed on that all steps leading to the awarding of the label and the continuous improvement process of the label were in scope of the audit. All other parts of the White Paper are not covered by this report. The process of improvement and the engagement follow-up will be assessed quarterly, starting at the end of the first quarter.

Continuous dialogue took place between BetterBusiness and Forum Ethibel to assess the conformity of the verification process on ready-to-be-labelled enterprises.

For all screenings performed by BetterBusiness in January 2025, Forum Ethibel gathers its conclusions in one unique audit report. This audit is performed **ex-ante**.

For all enterprises, Forum Ethibel assessed if BetterBusiness went through all the steps described in the White Paper by reviewing the filled-in questionnaires and BetterBusiness's assessment. In general, Forum Ethibel also audits whether the rules of the White Paper were implemented for each label batch with consistency for all

enterprises of a verification batch, with an emphasis on data gathering, the motivation to give or cancel points, adherence to the overarching philosophy of the label and conflict of interest management. Below, the figure presents a visual representation of the ShiftingPact labelling process, highlighting the timing of the audit conducted by Forum Ethibel.



II. ASSESSMENT

The following table details the verification carried out by Forum Ethibel for each of the White Paper's criteria. Unaligned points are discussed in greater detail below.

Criterion of White Paper	OutOfOffice	WEP Belgium	WEP International	Zeitgeist	RISH Copie
Eligibility criteria					
Organisation is not a franchise	✓	✓	✓	✓	✓
Organisation is not a management company	✓	✓	✓	✓	✓
Organisation is not active in a sector on the exclusion list	✓	✓	✓	✓	✓
Turnover is smaller than 50 million euros	✓	✓	✓	✓	✓
Contact person is willing to collaborate	✓	✓	✓	✓	✓
Company is not involved in controversies relating to social and environmental laws.	✓	✓	✓	✓	✓
Process					
Tailor-made questionnaire created	✓	✓	✓	✓	✓
Onboarding meeting completed	✓	✓	✓	✓	✓
Assessment completed by the company	✓	✓	✓	✓	✓
Verification performed by BetterBusiness	✓	✓	✓	✓	✓
Verification of the documentation provided by the company	X	X	X	X	X
Verification meeting completed	✓	✓	✓	✓	✓
Delivered conclusion	✓	✓	✓	✓	✓
ESG diagnostic					
E, S and G were covered	✓	✓	✓	✓	✓
All relevant challenges per pillar were assessed	✓	✓	✓	✓	✓
SDG contribution					
SDG contribution was covered	✓	✓	✓	✓	✓
Commitments pact					
Minimum commitments are included	✓	✓	✓	✓	✓
Additional commitments are formulated based on ESG diagnostic	✓	✓	✓	✓	✓
Score calculation					
SDG score is computed using the formula referenced	✓	✓	✓	✓	✓
ESG score is computed using the formula referenced	✓	✓	✓	✓	✓
ShiftingPact score is computed using the formula referenced	✓	✓	✓	✓	✓
Conflict of interest procedure					
Proactive detection	✓	✓	✓	✓	✓
Declaration of possible conflict of interests was provided	✓	✓	✓	✓	✓
Neutral decision-making safeguarding	✓	✓	✓	✓	✓

Observations

- For the companies assessed for January 2025, Better Business did not request or archive documentation from the companies to support their responses. Forum Ethibel believes that this is a practice that should be implemented as soon as possible.

Disagreement with enterprises

When a disagreement arises between the certified company and the certifying entity concerning a verification point which has led to the refusal of a response, a constructive approach based on dialogue is systematically favoured by BetterBusiness. If such a situation arises, Forum Ethibel performs an additional screening to assess impartiality of the decision whose conclusions are discussed by an advisory committee.

The advisory committee has not yet been set up in January 2025. However, in view of the absence of conflict in this batch and insofar as all the applicants have received the label, Forum Ethibel does not consider that this shortcoming is of a nature to invalidate the certification decision.

	January 2025
Number of organisations concerned by the disagreement policy	0

Recommendations

Forum Ethibel proposes the following recommendations for enhancing the ShiftingPact verification process as part of the continuous improvement philosophy shared by BetterBusiness and Forum Ethibel. These recommendations aim at strengthening the audit of the verification and the credibility of the approach:

- Forum Ethibel identified several inaccuracies in the scores during this audit, which have been diligently corrected by BetterBusiness. It is recommended to implement automated error-checking mechanisms in the Excel template to ensure accuracy and consistency in the correction, in the scoring, and in the implementation of minimum commitments.
- Company responses should be supported, where possible, by written documentation. All documents used in the assessment process should be securely stored to maintain data integrity and facilitate future audits.
- The Better Business verification methodology underwent several adjustments prior to the January 2025 batch, as is natural during the launch period and in a spirit of continuous improvement. However, it is strongly recommended that all modifications be systematically documented and justified, so as to have a clear view of how each batch was verified and the reasons for the change. Any

point correction by Shifting Pact should be clearly justified, providing a rationale for each change to enhance transparency and ensure alignment with regulatory or internal standards.

- It is recommended that the engagements be described in greater detail (KPIs, implementation methods, etc.), so that an objective assessment of their implementation can be made at the time of recertification.
- An independent committee must be set up to deal with any disagreements. This is already the ambition of BetterBusiness. It is also advisable that the company can initiate a disagreement procedure directly with this committee.

III. Appendix

Appendix 1 - List of items In and Out-of-scope of this Audit Report

Based on the table of content of White Paper ShiftingPact of January 2025 distributed to Forum Ethibel

1. Context

Certifying body	Out of scope
Evaluation	Out of scope
Referential frameworks	Out of scope
Objectives	Out of scope

2. Certification procedure

Eligibility Criteria	In scope
Certification process	In scope
Audit	Not applicable
Transparency	In scope
Engagement follow-up	In scope
Recertification	Not in scope for first 2 years, will be in scope when applicable

3. The ShiftingPact Tool

SDG Module	In scope
Negative impacts	Out of scope
ESG module and commitment pact	In scope

4. Scoring

Total score	In scope
SDG score	In scope
ESG score	In scope

5. Reports and certificates

Impact report	In scope
Exemplarity certificate	In scope

6. Communication

Communication	Out of scope
General terms and conditions	Out of scope

7. Ethics and governance

Conflict of interests	In scope
Conflict with organisation during verification	In scope, if applicable
Revision of standards	Out of scope
Consulting Committee	Out of scope
Greenwashing Directive	Out of scope

AUDIT REPORT

VERIFICATION OF SHIFTINGPACT LABEL

FEBRUARY 2025



Forum Ethibel is a Belgian not-for-profit organisation that actively promotes Corporate Social Responsibility (CSR) and Socially Responsible Investing (SRI) to accelerate the transition to a more sustainable society. In this context, Forum Ethibel develops products and services to promote transparent and sustainable market behaviour.

The screening performed by Forum Ethibel guarantees that the procedure of BetterBusiness concerning the ShiftingPact Label is observed and applied as communicated.

CONCLUSION

All documents to assess the processes for all organisations screened in February 2025 were provided.

Therefore, we declare that, for February 2025, the screening of organisations with the aim of receiving the ShiftingPact Label was in compliance with the processes described in the White Paper and in scope of this audit with the exception of:

- The formal documentation to assess proof checking by BetterBusiness, as these proofs were not safekept in a formal and auditable manner.

The processes have been applied consistently across all companies in the batch.

Brussels, 11 March 2025,
For Forum ETHIBEL asbl,

A handwritten signature in blue ink, appearing to read 'Kenny Frederickx'.

Kenny Frederickx,
General Director

A handwritten signature in blue ink, appearing to read 'Alderik Scheirlinckx'.

Alderik Scheirlinckx,
Research Officer

A handwritten signature in blue ink, appearing to read 'Jérôme Voglaire'.

Jérôme Voglaire,
Research Officer

CERTIFICATION DECLARATION, FEBRUARY 2025

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Forum Ethibel audits BetterBusiness's implementation of the rules written out in the White Paper (*Livre Blanc*) updated on 01/03/2025. This is an internal document whose purpose is to explain the founding principles and operations of the ShiftingPact certification, and to explain the various stages of the process, from the initial assessment to recertification. The White Paper also describe specifically the sections that are covered by this audit. The sections out-of-scope are referenced at the end of this report as well. A simplified version of the White Paper will be available to the public on the ShiftingPact website in the coming months.

Forum Ethibel had BetterBusiness's full administrative cooperation for the audit work. All additional information requested was provided. This report concerns all organisations screened for the ShiftingPact Label awarding in **February 2025**. This concerns **7 companies** out of which **7** got the label.

I. AUDIT PROCESS

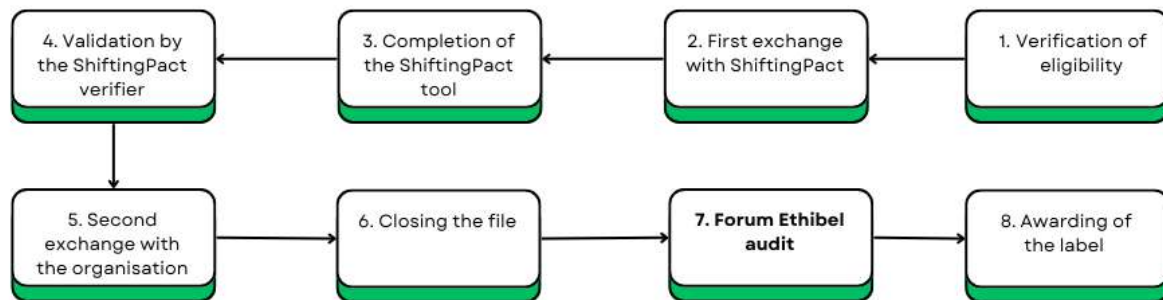
The process started by predetermining the scope of the audit. It was agreed on that all steps leading to the awarding of the label and the continuous improvement process of the label were in scope of the audit. All other parts of the White Paper are not covered by this report. The process of improvement and the engagement follow-up will be assessed quarterly, starting at the end of the first quarter.

Continuous dialogue took place between BetterBusiness and Forum Ethibel to assess the conformity of the verification process on ready-to-be-labelled enterprises.

For all screenings performed by BetterBusiness in February 2025, Forum Ethibel gathers its conclusions in one unique audit report. This audit is performed **ex-ante**.

For all enterprises, Forum Ethibel assessed if BetterBusiness went through all the steps described in the White Paper by reviewing the filled-in questionnaires and BetterBusiness's assessment. In general, Forum Ethibel also audits whether the rules of the White Paper were implemented for each label batch with consistency for all

enterprises of a verification batch, with an emphasis on data gathering, the motivation to give or cancel points, adherence to the overarching philosophy of the label and conflict of interest management. Below, the figure presents a visual representation of the ShiftingPact labelling process, highlighting the timing of the audit conducted by Forum Ethibel.



II. ASSESSMENT

The following table details the verification carried out by Forum Ethibel for each of the White Paper's criteria. Unaligned points are discussed in greater detail below.

Criterion of White Paper	Boco Studio	Kingsley	Optim HR	Pop Pot	Primes services	Youmeal	Wikiflow
Eligibility criteria							
Organisation is not a franchise	✓	✓	✓	✓	✓	✓	✓
Organisation is not a management company	✓	✓	✓	✓	✓	✓	✓
Organisation is not active in a sector on the exclusion list	✓	✓	✓	✓	✓	✓	✓
Turnover is smaller than 50 million euros	✓	✓	✓	✓	✓	✓	✓
Contact person is willing to collaborate	✓	✓	✓	✓	✓	✓	✓
Company is not involved in controversies relating to social and environmental laws.	✓	✓	✓	✓	✓	✓	✓
Process							
Tailor-made questionnaire created	✓	✓	✓	✓	✓	✓	✓
Onboarding meeting completed	✓	✓	✓	✓	✓	✓	✓
Assessment completed by the company	✓	✓	✓	✓	✓	✓	✓
Verification performed by BetterBusiness	✓	✓	✓	✓	✓	✓	✓
Verification of the documentation provided by the company	X	X	X	X	X	X	X
Verification meeting completed	✓	✓	✓	✓	✓	✓	✓
ESG diagnostic							
E, S and G were covered	✓	✓	✓	✓	✓	✓	✓
All relevant challenges per pillar were assessed	✓	✓	✓	✓	✓	✓	✓
SDG contribution							
SDG contribution was covered	✓	✓	✓	✓	✓	✓	✓
Commitments pact							
Minimum commitments are included	✓	✓	✓	✓	✓	✓	✓
Additional commitments are formulated based on ESG diagnostic	✓	✓	✓	✓	✓	✓	✓
Score calculation							
SDG score is computed using the formula referenced	✓	✓	✓	✓	✓	✓	✓
ESG score is computed using the formula referenced	✓	✓	✓	✓	✓	✓	✓
ShiftingPact score is computed using the formula referenced	✓	✓	✓	✓	✓	✓	✓
Conflict of interest procedure							
Proactive detection	✓	✓	✓	✓	✓	✓	✓
Declaration of possible conflict of interests was provided	✓	✓	✓	✓	✓	✓	✓
Neutral decision-making safeguarding	✓	✓	✓	✓	✓	✓	✓

Observations

- For the companies assessed for February 2025, Better Business did not request or archive documentation from the companies to support their responses. Forum Ethibel believes that this is a practice that should be implemented as soon as possible.

DISAGREEMENT WITH ENTERPRISES

When a disagreement arises between the certified company and the certifying entity concerning a verification point which has led to the refusal of a response, a constructive approach based on dialogue is systematically favoured by BetterBusiness. If such a situation arises, Forum Ethibel performs an additional screening to assess impartiality of the decision whose conclusions are discussed by an advisory committee.

The advisory committee has not yet been set up in February 2025. However, in view of the absence of conflict in this batch and insofar as all the applicants have received the label, Forum Ethibel does not consider that this shortcoming is of a nature to invalidate the certification decision.

	February 2025
Number of organisations concerned by the disagreement policy	0

TRANSPARENCY CRITERIA FOR COMPANIES IN THE PREVIOUS BATCH

As the Forum audit takes place prior to the certification decision, it is not possible to verify compliance with transparency criteria (which relate to events occurring after certification). Compliance with the transparency criteria for one batch is therefore systematically examined in the report for the following batch. The table below examines compliance with these criteria for companies certified in January 2025.

	OutOfOffice	WEP Belgium	WEP International	RISH Copie	Zeitgeist
The pact is signed by the organisation	✓	✓	✓	✓	v
SP published the score and the simplified report on its website	✓	✓	✓	✓	✓

Observations

All transparency criteria for the January 2025 batch have been met.

RECOMMENDATIONS

Forum Ethibel proposes the following recommendations for enhancing the ShiftingPact verification process as part of the continuous improvement philosophy shared by BetterBusiness and Forum Ethibel. These recommendations aim at strengthening the audit of the verification and the credibility of the approach:

- Company responses should be supported, where possible, by written documentation. All documents used in the assessment process should be securely stored to maintain data integrity and facilitate future audits.
- An independent committee must be set up to deal with any disagreements. This is already the ambition of BetterBusiness. It is also advisable that the company can initiate a disagreement procedure directly with this committee.
- It is recommended that certification is not made official on the ShiftingPact website until the company has signed its commitment pact.

III. APPENDIX

APPENDIX 1 - LIST OF ITEMS IN AND OUT-OF-SCOPE OF THIS AUDIT REPORT

Based on the table of content of White Paper ShiftingPact updated on 01/03/2025 distributed to Forum Ethibel

1. Context	
Certifying body	Out of scope
Evaluation	Out of scope
Referential frameworks	Out of scope
Objectives	Out of scope
2. Certification procedure	
Eligibility Criteria	In scope
Certification process	In scope
Audit	Not applicable
Transparency	In scope
Engagement follow-up	In scope
Recertification	Not in scope for first 2 years, will be in scope when applicable
3. The ShiftingPact Tool	
SDG Module	In scope
Negative impacts	Out of scope
ESG module and commitment pact	In scope
4. Scoring	
Total score	In scope
SDG score	In scope
ESG score	In scope
5. Reports and certificates	
Impact report	In scope
Exemplarity certificate	In scope
6. Communication	
Communication	Out of scope
General terms and conditions	Out of scope
7. Ethics and governance	
Conflict of interests	In scope
Conflict with organisation during verification	In scope, if applicable
Revision of standards	Out of scope
Consulting Committee	Out of scope
Greenwashing Directive	Out of scope

AUDIT REPORT

VERIFICATION OF SHIFTINGPACT LABEL

MARCH 2025



Forum Ethibel is a Belgian not-for-profit organisation that actively promotes Corporate Social Responsibility (CSR) and Socially Responsible Investing (SRI) to accelerate the transition to a more sustainable society. In this context, Forum Ethibel develops products and services to promote transparent and sustainable market behaviour.

The screening performed by Forum Ethibel guarantees that the procedure of BetterBusiness concerning the ShiftingPact Label is observed and applied as communicated.

CONCLUSION

All documents to assess the processes for all organisations screened in March 2025 were provided.

Therefore, we declare that, for March 2025, the screening of organisations with the aim of receiving the ShiftingPact Label was in compliance with the processes described in the White Paper and in scope of this audit with the exception of:

- The formal documentation attesting proof checking by BetterBusiness, as these proofs were not safekept in a formal and auditable manner.

The processes have been applied consistently across all companies in the batch.

Brussels, 09 April 2025,
For Forum ETHIBEL asbl,

A handwritten signature in blue ink, appearing to read 'Kenny Frederickx'.

Kenny Frederickx,
General Director

A handwritten signature in blue ink, appearing to read 'Alderik Scheirlinckx'.

Alderik Scheirlinckx,
Research Officer

A handwritten signature in blue ink, appearing to read 'Jérôme Voglaire'.

Jérôme Voglaire,
Research Officer

CERTIFICATION DECLARATION, MARCH 2025

*To BetterBusiness's stakeholders,
To the screened enterprises,
To the public,*

Forum Ethibel is appointed by BetterBusiness to execute an external audit of their verification process on the awarding of the ShiftingPact Label.

BetterBusiness is a B Corp company whose mission is to help companies to create, develop and implement their sustainability strategy. BetterBusiness focuses on the need for very small businesses and SMEs to benefit from practical, tailor-made support that takes account of their size, sector and often limited resources.

Forum Ethibel audits BetterBusiness's implementation of the rules written out in the White Paper (*Livre Blanc*) updated on 01/03/2025. This is an internal document whose purpose is to explain the founding principles and operations of the ShiftingPact certification, and to explain the various stages of the process, from the initial assessment to recertification. The White Paper also describe specifically the sections that are covered by this audit. The sections out-of-scope are referenced at the end of this report as well. A simplified version of the White Paper will be available to the public on the ShiftingPact website in the coming months.

Forum Ethibel had BetterBusiness's full administrative cooperation for the audit work. All additional information requested was provided. This report concerns all organisations screened for the ShiftingPact Label awarding in **March 2025**. This concerns **11 companies** out of which 10 got the label.

I. AUDIT PROCESS

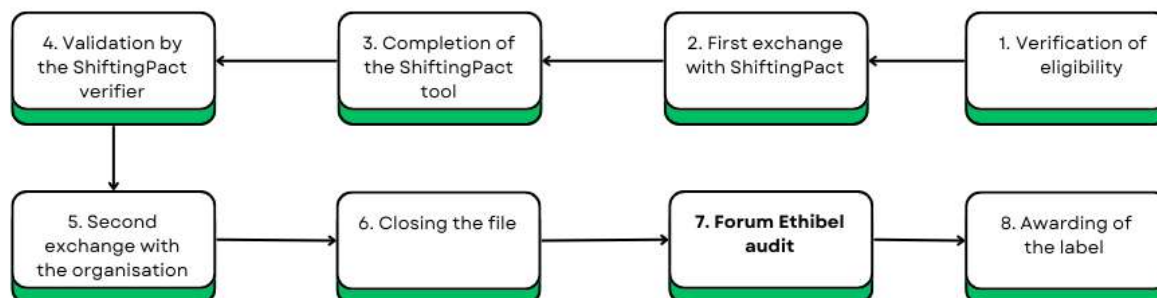
The process started by predetermining the scope of the audit. All steps leading to the awarding of the label and the continuous improvement process of the label are in scope of the audit. All other parts of the White Paper are not covered by this report. The process of improvement and the engagement follow-up will be assessed quarterly.

Continuous dialogue took place between BetterBusiness and Forum Ethibel to assess the conformity of the verification process on ready-to-be-labelled enterprises.

For all screenings performed by BetterBusiness in March 2025, Forum Ethibel gathers its conclusions in one unique audit report. This audit is performed **ex-ante**.

For all enterprises, Forum Ethibel assessed if BetterBusiness went through all the steps described in the White Paper by reviewing the filled-in questionnaires and BetterBusiness's assessment. In general, Forum Ethibel also audits whether the rules of the White Paper were implemented for each label batch with consistency for all enterprises of a verification batch, with an emphasis on data gathering, the motivation to give or cancel points, adherence to the overarching philosophy of the

label and conflict of interest management. Below, the figure presents a visual representation of the ShiftingPact labelling process, highlighting the timing of the audit conducted by Forum Ethibel.



II. ASSESSMENT

The following table details the verification carried out by Forum Ethibel for each of the White Paper's criteria. Unaligned points are discussed in greater detail below.

Criterion of White Paper	Maruani Mercier	Mister Genius	No Waste Republic	Sel Studio	Student.be	Mani Kombucha
Eligibility criteria						
Organisation is not a franchise	✓	✓	✓	✓	✓	✓
Organisation is not a management company	✓	✓	✓	✓	✓	✓
Organisation is not active in a sector on the exclusion list	✓	✓	✓	✓	✓	✓
Turnover is smaller than 50 million euros	✓	✓	✓	✓	✓	✓
Contact person is willing to collaborate	✓	✓	✓	✓	✓	✓
Company is not involved in controversies relating to social and environmental laws	✓	✓	✓	✓	✓	✓
Process						
Tailor-made questionnaire created	✓	✓	✓	✓	✓	✓
Onboarding meeting completed	✓	✓	✓	✓	✓	✓
Assessment completed by the company	✓	✓	✓	✓	✓	✓
Verification performed by BetterBusiness	✓	✓	✓	✓	✓	✓
Verification of the documentation provided by the company	X	X	X	X	X	X
Verification meeting completed	✓	✓	✓	✓	✓	✓
ESG diagnostic						
E, S and G were covered	✓	✓	✓	✓	✓	✓
All relevant challenges per pillar were assessed	✓	✓	✓	✓	✓	✓
SDG contribution						
SDG contribution was covered	✓	✓	✓	✓	✓	✓
Commitments pact						
Minimum commitments are included	✓	✓	✓	✓	✓	✓
Additional commitments are formulated based on ESG diagnostic	✓	✓	✓	✓	✓	✓
Score calculation						
SDG score is computed using the formula referenced	✓	✓	✓	✓	✓	✓
ESG score is computed using the formula referenced	✓	✓	✓	✓	✓	✓
ShiftingPact score is computed using the formula referenced	✓	✓	✓	✓	✓	✓
Conflict of interest procedure						
Proactive detection	✓	✓	✓	✓	✓	✓
Declaration of possible conflict of interests was provided	✓	✓	✓	✓	✓	✓
Neutral decision-making safeguarding	NA	NA	NA	NA	NA	NA

Criterion of White Paper	Lebon	Gueuleton	Craft IT	Co-Homing	Boo
Eligibility criteria					
Organisation is not a franchise	✓	✓	✓	✓	✓
Organisation is not a management company	✓	✓	✓	✓	✓
Organisation is not active in a sector on the exclusion list	✓	✓	✓	✓	✓
Turnover is smaller than 50 million euros	✓	✓	✓	✓	✓
Contact person is willing to collaborate	✓	✓	✓	✓	✓
Company is not involved in controversies relating to social and environmental laws	✓	✓	✓	✓	✓
Process					
Tailor-made questionnaire created	✓	✓	✓	✓	✓
Onboarding meeting completed	✓	✓	✓	✓	✓
Assessment completed by the company	✓	✓	✓	✓	✓
Verification performed by BetterBusiness	✓	✓	✓	✓	✓
Verification of the documentation provided by the company	X	X	X	X	X
Verification meeting completed	✓	✓	✓	✓	✓
ESG diagnostic					
E, S and G were covered	✓	✓	✓	✓	✓
All relevant challenges per pillar were assessed	✓	✓	✓	✓	✓
SDG contribution					
SDG contribution was covered	✓	✓	✓	✓	✓
Commitments pact					
Minimum commitments are included	✓	✓	✓	✓	NA
Additional commitments are formulated based on ESG diagnostic	✓	✓	✓	✓	NA
Score calculation					
SDG score is computed using the formula referenced	✓	✓	✓	✓	✓
ESG score is computed using the formula referenced	✓	✓	✓	✓	✓
ShiftingPact score is computed using the formula referenced	✓	✓	✓	✓	✓
Conflict of interest procedure					
Proactive detection	✓	✓	✓	✓	✓
Declaration of possible conflict of interests was provided	✓	✓	✓	✓	✓
Neutral decision-making safeguarding	NA	NA	NA	NA	NA

Observations

- For the companies assessed for March 2025, Better Business did not archive documentation from the companies to support their responses. Forum Ethibel believes that this is a practice that should be implemented as soon as possible.
- There was no potential conflict of interest to be managed during this batch, and therefore the neutral decision-making safeguards did not have to be put in place. These points are therefore rated NA.
- Boo did not obtain the label. The points relating to commitments are therefore rated NA.

DISAGREEMENT WITH ENTERPRISES

When a disagreement arises between the certified company and the certifying entity concerning a verification point which has led to the refusal of a response, a constructive approach based on dialogue is systematically favoured by BetterBusiness. If such a situation arises, Forum Ethibel performs an additional screening to assess impartiality of the decision whose conclusions are discussed by an advisory committee.

The advisory committee has not yet been set up in March 2025. However, in view of the absence of conflict in this batch, Forum Ethibel does not consider that this shortcoming is of a nature to invalidate the certification decision.

	March 2025
Number of organisations concerned by the disagreement policy	0

COMMITMENT MONITORING

BetterBusiness coordinates follow-up on commitments by alternating between webinars for the community and monitoring on an individual basis. Every quarter, BetterBusiness either host a webinar, either organises individual follow-up. March 2025 marked the start of this cycle by the webinar organised on 31/03 titled ‘Comment valoriser votre impact tout en évitant les pièges du greenwashing?’ This is aligned with the White Paper.

TRANSPARENCY CRITERIA FOR COMPANIES IN THE PREVIOUS BATCH

As the Forum Ethibel audit takes place prior to the certification decision, it is not possible to verify compliance with transparency criteria (which relate to events occurring after certification). Compliance with the transparency criteria for one batch is therefore systematically examined in the report for the following batch. The table

below examines compliance with these criteria for companies certified in February 2025.

	Kingsley	Primes services	Boco Studio	Optim HR	POP POT	Wikiflow	Youmeal
The pact is signed by the organisation	✓	✓	✓	✓	✓	✓	✓
SP published the score and the simplified report on its website	✓	✓	✓	✓	✓	✓	✓

Observations

All transparency criteria for the February 2025 batch have been met.

RECOMMENDATIONS

Forum Ethibel proposes the following recommendations for enhancing the ShiftingPact verification process as part of the continuous improvement philosophy shared by BetterBusiness and Forum Ethibel. These recommendations aim at strengthening the audit of the verification and the credibility of the approach:

- Company responses should be supported, where possible, by written documentation. All documents used in the assessment process should be securely stored to maintain data integrity and facilitate future audits.
- An independent committee must be set up to deal with any disagreements. This is already the ambition of BetterBusiness. It is also advisable that the company can initiate a disagreement procedure directly with this committee.
- It is recommended that certification is not made official on the ShiftingPact website until the company has signed its commitment pact.

III. APPENDIX

APPENDIX 1 - LIST OF ITEMS IN AND OUT-OF-SCOPE OF THIS AUDIT REPORT

Based on the table of content of White Paper ShiftingPact updated on 01/03/2025 distributed to Forum Ethibel

1. Context

Certifying body	Out of scope
Evaluation	Out of scope
Referential frameworks	Out of scope
Objectives	Out of scope

2. Certification procedure

Eligibility Criteria	In scope
Certification process	In scope
Audit	Not applicable
Transparency	In scope
Engagement follow-up	In scope
Recertification	Not in scope for first 2 years, will be in scope when applicable

3. The ShiftingPact Tool

SDG Module	In scope
Negative impacts	Out of scope
ESG module and commitment pact	In scope

4. Scoring

Total score	In scope
SDG score	In scope
ESG score	In scope

5. Reports and certificates

Impact report	In scope
Exemplarity certificate	In scope

6. Communication

Communication	Out of scope
General terms and conditions	Out of scope

7. Ethics and governance

Conflict of interests	In scope
Conflict with organisation during verification	In scope, if applicable
Revision of standards	Out of scope
Consulting Committee	Out of scope
Greenwashing Directive	Out of scope