

## B Corp Certification - Disclosure Questionnaire Documentation

COMPANY:

MSM Steuerberatungsgesellschaft mbH

UPDATED AS OF:

February 18th, 2025

| DISCLOSURE QUESTIONNAIRE CATEGORY   | Tax Advisory Services  |
|---|--|
| TOPIC   | Disclosure Tax Advisory Services   |
| SUMMARY OF ISSUE  | MSM Steuerberatungsgesellschaft mbH, headquartered in Bavaria, Germany, provides accounting and tax compliance services which include payroll tax filings; financial accounting, including VAT filings; preparation of annual financial statements; preparation and submission of relevant tax returns; fulfillment of disclosure obligations/public filings and tax advisory. The company's clients are startups and SMEs operating in German jurisdiction.   |
| SIZE/SCOPE OF ISSUE<br>(e.g. \$ financial implication, # of individuals affected) | In the last fiscal year tax advisory services accounted for 24% of the company's revenue.  |
| IMPACT ON STAKEHOLDER(S)  | <p>Businesses have an obligation to contribute its share of taxes. This is because business exists within the context of society; its proper role is to serve society, not the other way around. Moreover, healthy businesses can only exist over the long term in a healthy society. A healthy society depends upon public expenditures made possible by taxes. These public expenditures benefit business in both direct and indirect ways.</p> <p>B Lab recognizes fair payment of taxes as a material business issue and has a Framework for Evaluating Tax Strategies for B Corp Certification.</p> |

|                                  |   |
|----------------------------------|---|
| <p>IMPLEMENTED MGT PRACTICES</p> | <p>MSM Steuerberatungsgesellschaft mbH's services are consistent with the principles that (1) the amount of overall taxes paid over time appropriately reflects the actual amount of income generated by the client, and (2) the amount of taxes paid over time in each jurisdiction appropriately reflects the actual operations of the client in that jurisdiction.</p> <p>The company has in place the following management practices:</p> <p>-Policies and Internal Controls: internal policies outlining ethical business practices, responsible tax strategies, and regulatory compliance. Internal audits and risk assessments are conducted periodically to identify and mitigate compliance risks.</p> <p>-Training and Awareness: employees receive ongoing training on tax decision-making, regulatory requirements, and best practices in responsible business conduct. The company promotes a culture of transparency and accountability through internal communication and awareness campaigns.</p> <p>-Monitoring and Continuous Improvement: regular reporting mechanisms ensure compliance with evolving legal frameworks and sustainability standards. Feedback loops, external audits, and third-party assessments help refine the company's approach.</p> |
| <p>REPORT</p>                    | <p>[optional]</p>   |
| <p>MANAGEMENT COMMENTS</p>       | <p>[optional]</p>   |