



Hillier Hopkins LLP

Disclosure Report

Date Submitted: March 20th, 2025



Disclosure Materials

Certified B Corporations must complete a Disclosure Questionnaire to identify potentially sensitive issues related to the company (e.g. historical fines, sanctions, material litigation, or sensitive industry practices).

This component does not affect the company's score on the B Impact Assessment. If the company answers affirmatively to any items in the Disclosure Questionnaire that B Lab deems relevant for public stakeholders, then, as a condition of their certification, the company must:

- 1) Be transparent about details of the disclosure issues identified on the company's public B Impact Report
- 2) Describe how the company has addressed this issue
- 3) Demonstrate that management practices are in place to avoid similar issues from arising in the future, when necessary.

In all cases, the Standards Advisory council reserves the right to refuse certification if the company is ultimately deemed not to uphold the spirit and integrity of the community.

In addition to the voluntary indication of sensitive issues in the Disclosure Questionnaire, companies pursuing Certification also are subject to a background check by B Lab staff. Background checks include a review of public records, news sources, and search engines for company names, brands, executives/founders, and other relevant topics.

Sensitive issues identified through background checks may or may not be within the scope of questions in the Disclosure Questionnaire, but undergo the same review process and are subject to the same possible review by the Standards Advisory Council, including ineligibility for B Corp Certification, required remediation, or disclosure.

This document contains a copy of the company's completed Disclosure Questionnaire and related disclosure documentation provided by the company



Disclosure Questionnaire

Industries and Products

	Yes	No
Please indicate if the company is involved in production of or trade in any of the following. Select Yes for all options that apply.		
Animal Products or Services	☐	☒
Biodiversity Impacts	☐	☒
Chemicals	☐	☒
Disclosure Alcohol	☐	☒
Disclosure Firearms Weapons	☐	☒
Disclosure Mining	☐	☒
Disclosure Pornography	☐	☒
Disclosure Tobacco	☐	☒
Energy and Emissions Intensive Industries	☐	☒
Gambling	☐	☒
Genetically Modified Organisms	☐	☒
Illegal Products or Subject to Phase Out	☐	☒
Industries at Risk of Human Rights Violations	☐	☒
Monoculture Agriculture	☐	☒
Nuclear Power or Hazardous Materials	☐	☒
Payday, Short Term, or High Interest Lending	☐	☒
Water Intensive Industries	☐	☒
Tax Advisory Services	☐	☒

Outcomes & Penalties

	Yes	No
Please indicate if the company has had any formal complaint to a regulatory agency or been assessed any fine or sanction in the past five years for any of the following practices or policies. Check all that apply.		
Anti-Competitive Behavior	☐	☒
Breaches of Confidential Information	☐	☒
Bribery, Fraud, or Corruption	☐	☒
Company has filed for bankruptcy	☐	☒
Consumer Protection	☐	☒
Financial Reporting, Taxes, Investments, or Loans	☐	☒
Hazardous Discharges Into Air/Land/Water (Past 5 Yrs)	☐	☒
Labor Issues	☐	☒
Large Scale Land Conversion, Acquisition, or Relocation	☐	☒
Litigation or Arbitration	☐	☒
On-Site Fatality	☐	☒
Penalties Assessed For Environmental Issues	☐	☒
Political Contributions or International Affairs	☐	☒
Recalls	☐	☒
Significant Layoffs	☐	☒
Violation of Indigenous Peoples Rights	☐	☒
Other	☐	☒



Practices

	Yes	No
Please indicate if the following statements are true regarding whether or not the company engages in the following practices. Check all that apply. If the statement is true, select "Yes." If false, select "No."		
Animal Testing	☐	☒
Company/Suppliers Employ Under Age 15 (Or Other ILO Minimum Age)	☐	☒
Company prohibits freedom of association/collective bargaining	☐	☒
Company workers are prisoners	☐	☒
Conduct Business in Conflict Zones	☐	☒
Confirmation of Right to Work	☐	☒
Does not transparently report corporate financials to government	☐	☒
Employs Individuals on Zero-Hour Contracts	☐	☒
Facilities located in sensitive ecosystems	☐	☒
ID Cards Withheld or Penalties for Resignation	☐	☒
No formal Registration Under Domestic Regulations	☐	☒
No signed employment contracts for all workers	☐	☒
Overtime For Hourly Workers Is Compulsory	☐	☒
Payslips not provided to show wage calculation and deductions	☐	☒

	Yes	No
Sale of Data	☐	☒
Tax Reduction Through Corporate Shells	☐	☒
Workers cannot leave site during non-working hours	☐	☒
Workers not Provided Clean Drinking Water or Toilets	☐	☒
Workers paid below minimum wage	☐	☒
Workers Under Bond	☐	☒
Other	☒	☐

Supply Chain Disclosures

	Yes	No
Please indicate if any of the following statements are true regarding your company's significant suppliers.		
Business in Conflict Zones	☐	☒
Child or Forced Labor	☐	☒
Negative Environmental Impact	☐	☒
Negative Social Impact	☐	☒
Other	☐	☒



Disclosure Questionnaire Statement

Disclosure Questionnaire Category: Other - Clients in Controversial and Ineligible Industries

Topic	Clients in Controversial and Ineligible Industries
Summary of Issue	Hillier Hopkins LLP has clients in the following industries: Charity Lotteries, Mining and Nuclear Power, Pharmaceuticals, Gambling, and Pornography. The types of services/products offered to these clients include: - accounting services, including annual accounts preparation, corporation tax returns, statutory audits, VAT returns, payroll, and personal tax.
Size/Scope of Issue (e.g. \$ financial implication, # of individuals affected)	In the last fiscal year, less than 0.00001% of the company's annual revenue was from clients in Charity Lotteries, Mining and Nuclear Power, Pharmaceuticals, Gambling, and Pornography.
Impact on Stakeholder(s)	Companies that work with clients in controversial industries can directly or indirectly increase the harmful impact to stakeholders by enabling business growth. Therefore, companies that work with clients in these industries should have practices in place to ensure that their impact is aimed at decreasing the negative impacts of the industry. Companies offering certain types of services and products to controversial clients are required to have at minimum a grievance/complaints mechanism and a whistleblower protection policy.
Implemented Management Practices	Hillier Hopkins LLP has the following mechanisms in place to manage the risks related to their business relationships with clients in controversial and ineligible industries: Grievance/complaints mechanism. This is accessible to the public through their website, email or phone. Complaints may originate from clients, relating to professional services provided, or from non-clients, including other stakeholders such as suppliers and regulators. All stakeholders have the right to file a complaint, and the procedure to follow is published on the company's website. Not all stakeholders' comments of dissatisfaction are considered complaints; some may simply be

a 'grumble.' If someone is unsure whether their comment constitutes a complaint, they can discuss it with the contact Principal/Director or Compliance Principal. The company has established processes to address both client and non-client complaints. It is expected that client complaints will be acknowledged within 24 hours. Non-client complaints should be reported to the Compliance Principal, who will investigate and respond accordingly.

Whistleblower Protection Policy. The policy includes the following statements:

- We are committed to maintaining the highest standards of integrity, transparency, and accountability in all our operations. We recognise the importance of providing a safe and confidential environment for our employees, clients, and stakeholders to raise concerns about any suspected wrongdoing. The purpose of this policy is to encourage and enable stakeholders to report any suspected wrongdoing, including but not limited to: Fraud or financial irregularities, Breach of legal or regulatory requirements, Misconduct or unethical behaviour, Health and safety violations, Environmental damage. Report any concerns through either directly to our Compliance Principal on +44 (0)330 024 3200 or via our confidential Whistleblowing Form. Upon receiving a report, we will conduct a prompt and impartial investigation. We will keep the whistleblower informed of the progress and outcome of the investigation, where appropriate. We value the courage and integrity of those who raise concerns and are committed to addressing any issues identified through whistleblowing. We are committed to protecting the identity of whistleblowers and ensuring that they do not suffer any retaliation or discrimination as a result of their disclosure. All reports will be treated with the utmost confidentiality and investigated thoroughly.[Statements that demonstrates the company is meeting our requirements for this policy]

- Protection and support for whistleblowers . It is understandable that whistleblowers are sometimes worried about possible repercussions. We aim to encourage openness and will support staff who raise genuine concerns in good faith under this policy, even if they turn out to be mistaken. Staff must not suffer any detrimental treatment as a result of raising a concern in good faith. Detrimental treatment includes dismissal, disciplinary action, threats or other unfavourable treatment



	connected with raising a concern. If you believe that you have suffered any such treatment, you should inform the Whistleblowing Officer immediately. If the matter is not remedied you should raise it formally using our Grievance Procedure. Staff must not threaten or retaliate against whistleblowers in any way. Anyone involved in such conduct will be subject to disciplinary action.[Statements that demonstrate the company is meeting our requirements for this policy.
Report	Firm & legal information Whistleblowing Submission