Sensiba LLP

Disclosure Report

Date Submitted: March 10th, 2025

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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.

B Lab's Public Complaints Process

Any party may submit a complaint about a current B Corp through B Lab's Public Complaint Process. Grounds for complaint include:

1) Intentional misrepresentation of practices, policies, and/or claimed outcomes during the company's certification process
2) Breaches of the B Corp Community's core values as expressed in our Declaration of Interdependence

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

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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	☐	☑
Fossil fuels 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	☐	☑

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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	☐	☑
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	☐	☑

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Disclosure Questionnaire Statement

Disclosure Questionnaire Category: Other - Disclosure Industries

Topic	Clients in Controversial and Ineligible Industries
Summary of Issue	Sensiba LLP has clients in the following industries: Fossil Fuels Production. The types of services offered to these clients include: ● Accounting services
Size/Scope of Issue ***(e.g. $ financial implication, # of individuals affected)***	In the last fiscal year, 0.35% of the company's annual revenue was from clients in the Fossil Fuels industry.
Impact on Stakeholders	Companies that work with clients in controversial industries can directly or indirectly increase the harmful impact on 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 a minimum a grievance/complaints mechanism and a whistleblower protection policy.
Implemented Management Practices	Sensiba LLP has the following mechanisms in place to manage the risks associated with serving clients in the controversial industries: **Grievance/complaints mechanism.** This is accessible to the public through a Grievance Reporting Policy available on the company's website, which includes all the available channels to raise a complaint. When the firm receives allegations of misconduct, it will immediately undertake a fair, timely, thorough, and objective investigation of the allegations in accordance with all legal requirements. The firm will reach reasonable conclusions based on the evidence collected and will maintain confidentiality to the extent possible. However, Sensiba cannot promise complete confidentiality. The firm’s duty to investigate and take corrective action may require the disclosure of information to individuals with a need to know. All stakeholder complaints will be:

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- Reviewed promptly, and an initial response will typically be provided within five (5) business days.
- Kept confidential to the extent possible.
- Investigated impartially by appropriate personnel in a timely manner.
- Documented and tracked for reasonable progress.
- Given appropriate options for remedial action and resolution.
- Closed within 25 business days.

If the stakeholder making a complaint does not agree with the resolution or the issue is still unresolved, the stakeholder may appeal to the firm’s Managing Partner for a final review and decision. The decision made by the Managing Partner shall be final. This policy is subject to periodic review to ensure effectiveness and compliance with applicable laws and best practices. Sensiba reserves the right to update this policy as necessary.

Whistleblower Protection Policy. The policy outlines a procedure for employees to report actions that an employee reasonably believes violate a law, or regulation or that constitute fraudulent accounting or other practices. Any concerns shared with Sensiba will be promptly reviewed and investigated:

1. Initial Assessment: The CHRO will review the report to determine its credibility and whether an investigation is warranted.
2. Investigation: If necessary, the CHRO or an appointed investigator will conduct interviews, gather evidence, and document findings.
3. Corrective Action: If misconduct is found, corrective actions — including disciplinary measures,policy updates, or legal action — will be taken.
4. Final Resolution: Whistleblowers will be informed of the investigation outcome where appropriate, while maintaining confidentiality.

Anti-Retaliation

- Sensiba will not make, adopt, or enforce any rule, regulation, or policy preventing an employee from reporting a concern or being a whistleblower.
- Sensiba will not retaliate against an employee who is a whistleblower or is perceived to be a whistleblower.

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	● Sensiba will not retaliate against an employee for refusing to participate in an activity that would result in a violation of a state or federal statute, or a violation or noncompliance with a state or federal rule or regulation. ● Sensiba will not retaliate against an employee for having exercised their rights as a whistleblower in any former employment. The firm will not retaliate against any employee for filing a complaint or participating in any workplace investigation or complaint process and will not tolerate or permit retaliation by any individual, including supervisors, managers, partners, principals, and co-workers. Employees, managers, or executives found to have retaliated against a whistleblower will face serious consequences, including: Formal disciplinary action Loss of leadership responsibilities Employment termination for severe violations Legal consequences if retaliation violates the application laws Supervisors and managers have a duty to ensure that no retaliatory actions are taken against whistleblowers under their supervision. Any whistleblower who believes they are being retaliated against must report the retaliation to the CHRO immediately.
Report	[Grievance Reporting Policy]()

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