



Robson Laidler Accountants Limited

Disclosure Report
Date Submitted: September 16th, 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	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Biodiversity Impacts	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Chemicals	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Disclosure Alcohol	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Disclosure Firearms Weapons	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Disclosure Mining	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Disclosure Pornography	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Disclosure Tobacco	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Energy and Emissions Intensive Industries	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Gambling	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Genetically Modified Organisms	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Illegal Products or Subject to Phase Out	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Industries at Risk of Human Rights Violations	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Monoculture Agriculture	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Nuclear Power or Hazardous Materials	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Payday, Short Term, or High Interest Lending	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Water Intensive Industries	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Tax Advisory Services	<input checked="" type="checkbox"/>	<input type="checkbox"/>

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	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Breaches of Confidential Information	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Bribery, Fraud, or Corruption	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Company has filed for bankruptcy	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Consumer Protection	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Financial Reporting, Taxes, Investments, or Loans	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Hazardous Discharges Into Air/Land/Water (Past 5 Yrs)	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Labor Issues	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Large Scale Land Conversion, Acquisition, or Relocation	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Litigation or Arbitration	<input type="checkbox"/>	<input checked="" type="checkbox"/>
On-Site Fatality	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Penalties Assessed For Environmental Issues	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Political Contributions or International Affairs	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Recalls	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Significant Layoffs	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Violation of Indigenous Peoples Rights	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Other	<input type="checkbox"/>	<input checked="" type="checkbox"/>



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	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Company/Suppliers Employ Under Age 15 (Or Other ILO Minimum Age)	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Company prohibits freedom of association/collective bargaining	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Company workers are prisoners	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Conduct Business in Conflict Zones	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Confirmation of Right to Work	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Does not transparently report corporate financials to government	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Employs Individuals on Zero-Hour Contracts	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Facilities located in sensitive ecosystems	<input type="checkbox"/>	<input checked="" type="checkbox"/>
ID Cards Withheld or Penalties for Resignation	<input type="checkbox"/>	<input checked="" type="checkbox"/>
No formal Registration Under Domestic Regulations	<input type="checkbox"/>	<input checked="" type="checkbox"/>
No signed employment contracts for all workers	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Overtime For Hourly Workers Is Compulsory	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Payslips not provided to show wage calculation and deductions	<input type="checkbox"/>	<input checked="" type="checkbox"/>

	Yes	No
Sale of Data	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Tax Reduction Through Corporate Shells	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Workers cannot leave site during non-working hours	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Workers not Provided Clean Drinking Water or Toilets	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Workers paid below minimum wage	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Workers Under Bond	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Other	<input checked="" type="checkbox"/>	<input type="checkbox"/>

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	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Child or Forced Labor	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Negative Environmental Impact	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Negative Social Impact	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Other	<input type="checkbox"/>	<input checked="" type="checkbox"/>



Disclosure Questionnaire Statement

Disclosure Questionnaire Category: Other Disclosure Industries

Disclosure Questionnaire Statement	
Topic	Clients in Controversial and Ineligible Industries
Summary of Issue	<p>Robson Laidler Accountants Limited has clients in the following industries: Gambling.</p> <p>The types of services/products offered to these clients include: - providing statutory audit, corporation tax return, consolidated accounts preparation and corporate and tax advice.</p>
Size/Scope of Issue (e.g. \$ financial implication, # of individuals affected)	In the last fiscal year, 1% of the company's annual revenue was from clients in Gambling.
Impact on Stakeholder(s)	<p>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.</p> <p>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.</p>
Implemented Management Practices	<p>Robson Laidler Accountants Limited has the following mechanisms in place to manage the risks related to their business relationships with clients in controversial and ineligible industries:</p> <p>Grievance/complaints mechanism. This is accessible to the public through their website. A grievance will be considered if it relates to dissatisfaction or concerns about the services provided by the company, the behavior of the staff, or any other issue regarding business conduct that may impact stakeholders. The grievance will be acknowledged within 5 business days of submission, and the name of the person responsible for investigating the complaint will be provided. The aim is to deliver an initial response within 20 business days and to provide a final resolution or an update on the progress within</p>

	<p>40 business days.</p> <p>Whistleblower Protection Policy. The policy includes the following statements:</p> <ul style="list-style-type: none">• Robson Laidler Accountants is fully committed to protecting whistleblowers from retaliation. We understand that reporting misconduct can sometimes be challenging, and we want to create an environment where stakeholders feel safe to raise concerns without fear of negative consequences. As such, we have put in place strong measures to protect individuals who report in good faith.• Robson Laidler Accountants is committed to maintaining confidentiality. If the whistleblower wants to raise the matter in confidence, they should say at the outset so that appropriate arrangements can be made. Whistleblowers should be assured that their identity will not be disclosed without their consent unless required by law. However, certain investigations may require the disclosure of identity to proceed.• Robson Laidler Accountants strictly prohibits any form of retaliation against individuals who report concerns in good faith. Retaliation includes, but is not limited to, discrimination, harassment, or any form of adverse action taken against the whistleblower. If you believe that retaliation has occurred, please report this immediately to our Director and Whistleblowing Officer Nick Wilson on nwilson@robson-laidler.co.uk.• In cases where we assess risks to vulnerable stakeholders (such as employees, clients, or others), we may collaborate with independent third parties to ensure an impartial and objective risk assessment is conducted. This helps to identify any potential threats to the whistleblower’s safety or wellbeing.• If retaliation is identified following a report of misconduct, Robson Laidler Accountants will take immediate and appropriate action. This may include disciplinary action, up to and including termination of employment or contractual relationships. All incidents of retaliation will be thoroughly investigated and addressed to ensure that whistleblowers are protected.
Report	Grievance mechanism Whistleblower Protection Policy



Disclosure Questionnaire Statement

Disclosure Questionnaire Category: Tax advisory services

Topic	The company provides tax advisory services as part of its overall service offerings.
Summary of Issue	<p>Robson Laidler is an accountancy, business advisory & wealth management firm.</p> <p>Its tax advisory services involve advising clients on what the UK tax regulations mean for them with respect to a specific transaction. This includes tax advice pertaining to company restructurings, share transfers, asset transfers, profit extraction, taxable benefits, inheritance tax, etc.</p>
Size/Scope of Issue (e.g. \$ financial implication, # of individuals affected)	~5.04% of Robson Laidler's revenue comes from tax advisory services.
Impact on Stakeholder(s)	B Lab recognizes fair payment of taxes as a material business issue and has a Framework for Evaluating Tax Strategies for B Corp Certification. Robson Laidler has stated that all such 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.
Implemented Management Practices	<p>The company is regulated by the Chartered Institute of Tax with all of their tax advisors, members of this professional institute. As members of this Institute Robson Laidler follows their professional standards and ethical regulations in terms of providing tax advice.</p> <p>Per the CIOT guidance for Professional Conduct in Relation to Taxation, (P.13, 2.29), members must not create, encourage or promote tax planning arrangements or structures that i) set out to achieve results that are contrary to the clear intention of Parliament in enacting relevant legislation and/or ii) are highly artificial or highly contrived and seek to exploit shortcomings within the relevant legislation. If a member from the company becomes aware of any irregularities in terms of client behaviour in relation to tax, this CIOT guidance in this area is followed ; one of the options will be to report the irregularity to the company's Money Laundering Officer, who will take appropriate action in accordance with the UK's Money Laundering</p>



	<p>regulations.</p> <p>Robson Laidler does not market or implement tax avoidance schemes and does not provide any tax services related to low-tax jurisdiction. The company's team members are required to undertake online training modules on the Criminal Finances Act and must complete annual declarations in respect of Money Laundering regulations.</p> <p>In terms of government affairs, the company does not get involved in lobbying for tax reform.</p>
Other Management Comments	<p>We are a well respected professional services company who have a good reputation and working relationship with HMRC.</p>