



B Lab Statement on Main Business Consulting's B Corp Certification

B Lab's independent Standards Advisory Council has rendered the following decision and guidance regarding eligibility for B Corp Certification for companies providing tax advisory services:

“Companies in the tax advisory industry are eligible for B Corp Certification if they are able to confirm that their tax philosophy, used to provide services and recommendations to clients, aligns with the company specific principles listed in B Lab's framework, specifically, 1) the tax advice provided appropriately reflects the actual amount of income generated by the client over time; and, 2) the tax advice provided to a client for a jurisdiction appropriately reflects the actual operations of the client in that jurisdiction.”

Main Business Consulting Societa'tra Professionisti a Responsabilità Limitata Societa' Benefit is required to disclose a summary of how it complies with the above requirements as a part of its B Corp Certification. For more information on the review process, please refer to B Lab's position statement on Companies that Provide Tax Advisory Services and B Corp Certification [here](#).

Summary of Company

Main Business Consulting Societa'tra Professionisti a Responsabilità Limitata Societa' Benefit is an accounting and consulting firm based in Italy. Main Business Consulting is a Benefit Corporation: all our actions are aimed at generating not only economic, but also social and environmental value. The company's tax services department, which constitutes 55% of the company's annual revenue, provides broad tax-related services, including regulatory services related to preparation of tax returns (Income Tax Returns, VAT, IRAP and other tax returns), calculation and payment of taxes, as well as tax consulting services. Their clients include, but are not limited to, Corporations (SMEs and large companies), professionals, sole proprietorships.

Main Business Consulting Societa'tra Professionisti a Responsabilità Limitata Societa' Benefit Policies and Practices

In alignment with the requirements and principles stated in B Lab's position statement for companies that provide tax advisory services, Main Business Consulting Societa'tra Professionisti a Responsabilità Limitata Societa' Benefit has a philosophy statement for the tax advice that they provide to their clients and their own engagement with governments and tax regulators, which has been shared with all their employees. The philosophy statement reads as follows:



“Main Business Consulting Societa' tra Professionisti a Responsabilità Limitata Societa' Benefit is proud of our status as a Certified B Corp. As part of that commitment and in recognition of the role that taxes play in contributing to a healthy society, we use our professional judgment to provide advice regarding tax positions with multiple potential interpretations that accurately reflects the income and operations of the client in each jurisdiction for which the client seeks our advice based on the details of the client's income and operations provided to us, and do not advise clients to take a position unless we believe it has at least a reasonable basis for being sustained by applicable tax authorities. If a client takes a tax position despite our advice to the contrary, we reserve the right to stop work for and terminate such client. In accordance with this tax philosophy, we engage with government and tax authorities on a collaborative basis and limit our advocacy activities with such authorities to (a) work for specific clients in need of regulatory compliance assistance and (b) providing financial support to CNDCEC (Consiglio Nazionale dei Dottori Commercialisti e degli Esperti Contabili) which advocates for the interests of the accounting industry as a whole (which may sometimes include limited tax advocacy). We maintain compliance with this policy through regular training of our employees and partners, internal policies on conduct, engagement documentation with our clients, and client retention reviews.”

Policies, professional standards, and internal controls are adopted to prevent aggressive tax avoidance practices and the promotion of tax evasion schemes, as formalized in the company's Code of Ethics. Consistent with the principles of legality, fairness, integrity, and transparency, all accounting and tax transactions are managed in full compliance with applicable regulations and internal procedures. The company requires its members, employees, contractors, and suppliers to operate in accordance with the provisions of the Code of Ethics, avoiding unlawful or deceptive behavior that could constitute tax evasion or avoidance.

Before establishing relationships with clients, suppliers, or partners, the company ensures the moral integrity and reputation of the counterparty and verifies that their activities are legitimate and compliant with tax regulations. These measures ensure that the advice provided by the company is consistent with the company's tax philosophy and contributes to responsible, transparent, and legally compliant management.

The company does not engage in government affairs and lobbying.



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 [certification process](#), or
2. Breach of the core values articulated in our [Declaration of Interdependence](#) within the B Corp Community.