



RED EMPRESARIAL Y SOCIAL SAS BIC, REDEZ BIC - MPC

Disclosure Report
Date Submitted: June, 2026



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: Tax Advisory Services

Topic	Business consultancy, mentorship and support for start-ups
Summary of Issue	REDEZ BIC, through its partner Premium Asesorías SAS, offers its clients accounting and tax advisory services, applying the current legal regulations in Colombia. The company works with micro and small enterprises, and individuals.
Size/Scope of Issue (e.g. \$ financial implication, # of individuals affected)	Tax advisory services account for 30% of company revenue, with 25% of the annual revenue directed to businesses.
Impact on Stakeholder(s)	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. B Lab recognizes fair payment of taxes as a material business issue and has a Framework for Evaluating Tax Strategies for B Corp Certification.
Implemented Management Practices	REDEZ BIC'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. The company's commitment to responsible business conduct, regulatory compliance, sustainable development, and the generation of positive social, environmental, and economic impact are supported by the following management processes: • Periodic review of tax, accounting, and business regulations to ensure that all recommendations remain aligned with current legal requirements; • Collaboration with qualified accounting and tax professionals through its strategic partner Premium Asesorías SAS;

	• Internal review procedures for tax-related guidance provided to clients, ensuring consistency with legal obligations and ethical standards; • Training and awareness programs for entrepreneurs and businesses that promote tax compliance, transparency, financial education, and responsible business practices; • Maintenance of supporting documentation and records to substantiate recommendations and compliance activities; • Commitment to transparent, cooperative, and lawful engagement with government authorities and tax regulators whenever required; • Continuous monitoring of advisory practices to ensure that recommendations accurately reflect clients' actual business activities and economic substance.
Management Comments	<i>"REDEZ BIC maintains a tax philosophy based on integrity, transparency, regulatory compliance, and responsible business practices. The organization supports tax strategies that accurately reflect the economic reality of its clients' operations and income-generating activities. REDEZ BIC does not promote, recommend, or participate in aggressive tax avoidance schemes or arrangements designed to artificially reduce tax obligations.</i> <i>Through its advisory services, the company seeks to ensure that taxes are paid in accordance with applicable laws and that tax positions appropriately reflect the client's actual business activities within each jurisdiction where they operate. This philosophy is consistent with REDEZ BIC's commitment to ethical business conduct, social responsibility, and sustainability."</i>