



Lab
Global

Berg Kaprow Lewis LLP

Disclosure Report

Date Submitted: November 11th, 2024



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.



Disclosure Questionnaire

Industries and Products

	Yes	No
Please indicate if the company is involved in production 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"/>
Fossil fuels 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 type="checkbox"/>	<input checked="" 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"/>
Others - Clients in Controversial Industries	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Others - Clients in the Defense Industry		

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: Others - Disclosure Industries

Topic	Clients in Controversial Industries
Summary of Issue	<p>Berg Kaprow Lewis LLP, based in London (UK), is an accounting and tax advisory business, whose services can be sold to clients operating across all sectors - this includes controversial as well as non-controversial industries.</p> <p>Berg Kaprow Lewis LLP has provided tailored accountancy, advisory and tax support services to certain clients operating in the following controversial sectors: Alcohol, Animal Products or Services, Banking in Switzerland, Bottled water companies, Defense/Offensive Firearms, and Weapons, Gambling, Industries at Risk of Human Rights Violations, Mining, Payday, Short Term, or High Interest Lending, Pharmaceuticals, Pornography, Tobacco, and Water utilities. The company has served clients in these industries on an ongoing basis over the last 5 years.</p> <p>Berg Kaprow Lewis LLP has already formally disengaged from all clients in Pornography and Tobacco industries, and has already given written notice to disengage its client in the Defense/Offensive Firearms and Weapons sector by the end of January 2025.</p>
Size/Scope of Issue (e.g. \$ financial implication, # of individuals affected)	<p>From the company's FY2023 annual revenue:</p> <ul style="list-style-type: none">• Clients operating in the Alcohol industry represented 1.31%• Clients operating in the Animal Products and Services industry represented 0.14%• Clients operating in the Banking in Switzerland industry represented 0.39%• Clients operating in the Bottled water companies industry represented 0.11%• Clients operating in the Defense and/or Offensive Firearms industry represented 0.08%• Clients operating in the Gambling industry represented 0.38%• Clients operating in the Industries at Risk of Human Rights Violations represented 0.05%

	<ul style="list-style-type: none"> • Clients operating in the Mining industry represented 0.19% • Clients operating in the Payday, Short Term, or High Interest Lending industry represented 0.2% • Clients operating in the Pharmaceuticals industry represented 0.02% • Clients operating in the Pornography industry represented 0.05% • Clients operating in the Tobacco industry represented 0.01% • Clients operating in the Water utilities industry represented 0.05% <p>The revenue generated from these industries comprised <3% of the company's total revenue.</p>
Impact on Stakeholders	<p>Companies that work with clients in controversial industries can indirectly increase the harmful impact on stakeholders of those businesses by enabling their 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>Currently, B Lab does not have specific requirements for companies with clients in this/these industries. However, Certified B Corps are required to make transparent their involvement with such clients. As B Lab continues to evolve its standards and due diligence approach for companies with Clients in Controversial Industries, the updated criteria will be shared with the company once they are finalized.</p> <p>B Lab recognizes that the company began its verification process prior to B Lab developing standards for Clients in Controversial Industries, and, therefore, the company will be required to meet the new standards by their next recertification. Additionally, as of the date of this disclosure, the company has committed to not working with any new companies or projects involved in the controversial industries in question.</p>
Implemented Management Practices	<p>Berg Kaprow Lewis LLP has a 'Good Work Code' policy that outlines the business' clients' due diligence process. The Code acts to offer clarity on the types of clients the business wants to serve, those that need more consideration and those that the business chooses not to work with. For some sensitive</p>

	<p>industries, each client is evaluated on a case-by-case basis through a screening process conducted by the Ethics Committee. All members of the committee must be in agreement before a client is taken on.</p> <p>As a statement of intent, Berg Kaprow Lewis LLP chooses to work with clients whose behaviours are compatible with their values, to include their commitment to sustainable and responsible business practice. This includes, but is not limited to, responsibilities towards human rights, fair employment, basic consideration of the environment, integrity, anti-corruption and following the law. Any concerns shall be raised to the Ethical / Client Screening Committee to discuss the appropriate course of action. The remedies may include, among other things, termination of business with a client.</p>
Management Comments	<p>We are a purpose-led and values-driven business, committed to building our business in line with our core value “Do the right thing.” This means we operate fairly, honestly and with integrity in everything we do, striving to be part of the solution, rather than contribute to the problem. As part of this commitment, this code adds clarity to how we actively seek to work with clients and businesses who share our values and uphold similar principles in their own operations, and whose actions align with building a more sustainable business world for all. This extends to declining to act where we believe that to do so, taken as a whole, would not be aligned with our commitment to build our business responsibly and sustainably. We recognise this is not an easy distinction to make with grey areas and complex decisions, and we are on the start of our journey. While we will not get every decision right, we can commit to learning from our mistakes, and by doing this, recognise this as progress on our collective journey.</p>



Disclosure Questionnaire Statement

Disclosure Questionnaire Category: Others - Clients in the Defense Industry

Topic	Company provides services to clients in the defense sector
Summary of Issue	<p>Berg Kaprow Lewis LLP, based in London, (UK), provides tailored accountancy, advisory and tax support services to one client operating in the Defense/Offensive Firearms, and Weapons industry.</p> <p>Berg Kaprow Lewis LLP's services to this Defense sector client is based on the provision of accounting services to this client, and the company has no direct involvement in offensive equipment, machinery, or weapons of war.</p> <p>Berg Kaprow Lewis LLP will be formally disengaging from this client in the Defense/Offensive Firearms, and Weapons industry by the end of January 2025.</p>
Size/Scope of Issue (e.g. \$ financial implication, # of individuals affected)	In FY 2023, 0.08% of the company's revenue came from the defense sector.
Impact on Stakeholders	<p>B Lab has concluded that providing services to the defense sector has inherent potential risk; namely ethical implications of these services being used in a way that harms others and/or is misused, a lack of transparency, and other risks pertaining to private sector involvement in activities related to warfare.</p> <p>Currently, B Lab Global is revisiting its approach to risk, including reviewing its instance on controversial industries and clients in controversial industries. Once the updated approach to controversial industries and clients in controversial industries is confirmed, your B Lab Global Partner analyst will reach out to ensure awareness of these updates and to be prepared accordingly. B Corps will be expected to meet the requirements by the time of their next Recertification cycle</p>

Implemented Management Practices	<p>Berg Kaprow Lewis LLP has a 'Good Work Code' policy which prohibits the company from taking on any clients in the Defense sector - this one remaining client was a legacy client that has been in the business for 30 years. It is no longer possible for the business to take on any clients who operate directly in the defense sector.</p> <p>The company undertakes annual ethics training for all employees, has an internal Whistleblowing policy, and Ethics Committee that enables employees to raise concerns directly and independently for further review and consideration.</p>
Report	- B Lab's Risk Standards for Clients in the Defense sector