Dienst Consulting

Disclosure Report

Date Submitted: July 3rd, 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	☐	☑
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: Other Disclosure Industries

Issue Date	2017 - Currently
Topic	Negative news regarding disputed public procurement practices and criticism of the company's occupational health auditing services.
Summary of Issue	Several publicly available media reports relating to Dienst Consulting SA was identified. The reports raise concerns in two principal areas: (1) the company's participation in public procurement contracts and related allegations of preferential treatment, and (2) criticism of the company's role in occupational health auditing and the review of medical leave for workers. An article published by Real Politik states that Dienst Consulting S.A. may have benefited from contract price adjustments approved by the Province of Buenos Aires. It also suggests that the company may have received preferential treatment due to an alleged family relationship between a company employee and provincial government officials. Separately, publications by La Izquierda Diario and an Instagram video criticize the company's role in reviewing workers' medical leave. These publications include comments regarding the handling of medical leave, including leave related to mental health, and express opinions concerning the criteria applied in the conduct of medical audits The company is currently facing a pending litigation case in regards to its involvement in the occupational health auditing and review of medical leave.The lawsuit challenges the validity of a criterion that, according to the plaintiff, is applied within the provincial system for monitoring and auditing medical leave, particularly regarding certain leaves related to mental health conditions. In this context, the plaintiff requests that the criterion be declared invalid and that the certifications issued by occupational health specialists be declared fully valid.
Size/Scope of Issue (e.g. $ financial implication, # of individuals affected)	The estimated value associated with the legal representation for the company is between 1-5% of the company's total revenue in the last fiscal year.
Impact on Stakeholder(s)	The issues potentially affect workers whose medical leave is

	subject to occupational health audits, as well as public sector clients that rely on the company's services. The allegations may also impact public confidence in the fairness of medical leave assessments and the integrity of public procurement processes. Additionally, the company faces reputational and legal risks arising from the negative publicity and ongoing litigation.
Implemented Management Practices	Regarding the procurement related allegations, the company explained that the contract price adjustments mentioned in media reports were allowed under Argentine public procurement regulations. These adjustments are intended to maintain the financial balance of long-term contracts when costs change over time. The company clarified that the adjustments followed the required administrative procedures and similar mechanisms are commonly used in public contracts in different jurisdictions. The company also disclosed that a criminal investigation into public procurement processes, which began in 2017, ended in 2022 with the dismissal of the case against its former president. There were no convictions or findings of corruption, bribery, fraudulent administration, or similar offences involving the company or its executives. The company clarified that it has never received a final court judgment or administrative sanction for corruption-related misconduct. On the allegations about medical leave, the company explained that it provides occupational health auditing and absenteeism control services through qualified medical professionals. These professionals issue independent medical opinions based on medical records, established procedures, and their professional judgment. The company does not make the final decision on whether medical leave is approved and does not seek to prevent employees from taking legitimate medical leave. The company also disclosed that a lawsuit filed in 2026 in the Province of Río Negro challenges parts of the provincial medical leave auditing system. The case is still ongoing, no final decision has been made assigning responsibility to the company, and the court rejected the request for temporary precautionary measures. No other formal appeals have been filed against its medical audit decisions during the past five

	years. To strengthen governance and reduce the risk of similar issues, the company has implemented and continues to develop several integrity and compliance measures. These include an Integrity Program, a Code of Conduct, ethics and compliance training for employees, confidential reporting channels, procedures for investigating complaints, and disciplinary measures for confirmed violations. The Compliance function is responsible for overseeing these measures. To support the independence of its medical auditors, the company ensures that medical opinions must be based solely on the responsible physician's professional judgment and must not be influenced by clients or commercial interests. Auditors are evaluated based on professional quality, compliance with regulations, and adherence to internal procedures, rather than on reducing absenteeism or achieving commercial targets. The company continues to review and strengthen its occupational health audit processes, promoting ongoing training of participating professionals, quality controls, traceability of reports, and periodic review of applicable procedures, as part of its commitment to continuous improvement. Conflict-of-interest controls for public procurement activities, including mandatory conflict-of-interest declarations, pre-bid checks with senior management regarding relationships with public officials or other relevant parties, and internal review procedures when potential conflicts are identified to ensure fair processes take place.

Disclosure Questionnaire Statement

Disclosure Questionnaire Category: Other Disclosure Industries

Topic	Clients in Controversial and Ineligible Industries
Summary of Issue	Dienst has clients in the following industries: Gambling, and Mining.The types of services/products offered to these clients include absence control and pre-employment medical examinations; and psychophysical aptitude verification service (CLU).
Size/Scope of Issue (e.g. $ financial implication, # of individuals affected)	In the last fiscal year, 0.26%of the company's annual revenue was from clients in the Gambling industry, and 0.001% from the Mining industry.
Impact on Stakeholder(s)	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. 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.
Implemented Management Practices	B Lab has been able to verify that the company has the necessary mechanisms in place to manage the risks related to their business relationships with clients in controversial and ineligible industries, in line with B Lab's requirements (see link below). This includes: - A mechanism for internal and external stakeholders to raise grievances; - A policy that is shared with individuals who raise a grievance, containing information related to the grounds for accepting a grievance and how their grievance will be dealt with, as well as related timelines; - A Whistleblower Policy that establishes the company's commitment to protecting whistleblower identity as well as the processes and controls in place to protect stakeholders who raise grievances from any form of retaliation.
Report	Grievance mechanism Whistleblower Protection Policy

	B Lab's Compliance Criteria for working with clients in controversial or ineligible industries