



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 and B Lab deems them to be material, the company must:

- 1) Be transparent about 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 systems are in place to avoid similar issues from arising in the future.

In all cases, the Standards Advisory council reserves the right to refuse certification if the company is ultimately deemed not to uphold the spirit of the community.

In addition to the voluntary indication of sensitive issues in the Disclosure Questionnaire, companies pursuing Certification also are subject to background checks 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.

Certified



Corporation

DISCLOSURE QUESTIONNAIRE

Company Name: Digit Business

Date Submitted: 11/04/2022

Industries & Products	Yes	No
Please indicate if the company is involved in production of or trade in any the following. Select Yes for all options that apply.		
Animal Products or Services		√
Biodiversity Impacts		√
Chemicals		√
Company Explanation Of Disclosure Item Flags		√
Disclosure Alcohol		√
Disclosure Firearms Weapons		√
Disclosure Mining		√
Disclosure Pornography		√
Disclosure Tobacco		√
Energy and Emissions Intensive Industries		√
Fossil fuels		√
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	√	

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		√

Outcomes & Penalties	True	False
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 Explanation Of Disclosure Item Flags		√
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	True	False
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 Explanation Of Disclosure Item Flags		√
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		√



B Corp Certification - Disclosure Questionnaire Documentation

PROVIDED BY:

Digit Business

UPDATED AS OF:

11/04/2022

DISCLOSURE QUESTIONNAIRE CATEGORY	Tax Advisory Services
TOPIC	Provision of services related to tax
SUMMARY OF ISSUE	Digit Business provides some accountancy services related to the payment of taxes, specifically the GST (goods and services tax) and PAYG (pay as you go) reporting, along with superannuation reporting, and payroll tax (state tax). The company's goal is to guarantee that the accounts are completed accurately so that the GST and PAYG being reported are exactly what the business should pay.
SIZE/SCOPE OF ISSUE (e.g. \$ financial implication, # of individuals affected)	<p>These services account for 100% of the company's revenue. Services include bookkeeping, payroll processing, and advisory.</p> <p>Digit Business works mainly with local SMEs (which account for 98% of its clients). The other 2% of its clients are from overseas with a business entity registered in Australia. For these specific clients, Digit Business only provides the accounting software (Xero subscriptions) or looks after the bookkeeping and GST compliance for the local entity.</p>
IMPACT ON STAKEHOLDERS	B Lab recognizes fair payment of taxes as a material business issue and has a Framework for Evaluating Tax Strategies for B Corp Certification. Given Digit Business's limited scope of tax-related services in Australia only, its 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 MGT PRACTICES	<ul style="list-style-type: none"> - Digit Business understands that paying taxes is an integral part of a functioning society and as such, the company has an internal policy that determines that for clients who look to avoid paying taxes or work to minimize their taxes, in ways that are unethical, the company can drop these clients and stop supporting them, - The company's goal within Australia is to raise the standard of accounting for small businesses. What this looks like in practice is sighting source documents to ensure correct GST treatment, ensuring businesses meet their payroll, superannuation, and GST compliance requirements with the ATO, and supporting them through working with the ATO to provide payment plans for businesses under stress, - As BAS agents, they are bound to the BAS agent code of conduct. Within the job descriptions for the accounting team is a direct reference to meeting the BAS agent code of conduct, - The company also has internal policies on how to deal with clients who don't meet their compliance obligations.
REPORT	<p>More about the company: https://digit.business/ BAS Agent Code of Conduct: https://www.tpb.gov.au/code-professional-conduct-bas-agents</p>