



### **B Lab Statement on Jia Wei'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."*

Jia Wei & Co 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**

Jia Wei & Co is an accounting and consulting firm based in Taiwan with nearly 400 employees and mainly (>99%) serves SMEs of Taiwan. Jia Wei & Co is not a multinational company at present, and international tax planning is not within the tax services it provides. The company's mission is "to help clients realize their dreams and lead people to experience more magnificent lives." Jia Wei's tax department, which constitutes more than 90% of the company's annual revenue, provides tax-related services, including regulatory services related to preparation of tax returns, tax audits, transfer pricing compliance as well as tax consulting services. Their clients include, but are not limited to, individuals, high net-worth individuals, nonprofit organizations, small-midsize business, enterprises and multinational enterprises.

### **Jia Wei & Co's Policies and Practices**

In alignment with the requirements and principles stated in B Lab's position statement for companies that provide tax advisory services, Jia Wei & Co 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:

*"Jia Wei 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, Jia Wei provides tax services that accurately reflect 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. If a client takes a tax position despite our advice to the contrary, we would stop work for and terminate such clients. While Jia Wei & Co does not directly engage in lobbying/advocacy activities with the government nor tax regulators, Jia Wei & Co has employees that are members of the National Federation of CPA Associations, which engages in lobbying/advocacy activities for tax legislation. In accordance with this tax philosophy, the employees' participation in the organization aligns with the principles in B Lab's tax framework."*

Jia Wei & Co prohibits any employee from engaging in unlawful activities and enhances awareness through employee and client training and company policies and procedures.

Jia Wei & Co strictly adheres to [Taiwan's Income Tax Act](#), [Tax Collection Act](#), and the [CPA associations in Taiwan](#). The firm has an internal risk control system with evaluation of ownership structure, litigation history, funding source, internal controls and financial reporting. All tax-related service engagements are reviewed by engagement partners to ensure compliance with legal standards and to avoid any recommendations that may involve high-risk or overly aggressive tax strategies (e.g. structures with no commercial substance, inappropriate transfer pricing, profit-shifting mechanisms, tax shelters with inflated deductions or artificial loss creation). The company also conducts yearly internal training to ensure the team remains updated on the latest laws and ethical requirements, training is conducted by partners, external lecturers, or senior managers.

Jia Wei & Co complies with the regulations of the competent authority, [Financial Supervisory Commission R.O.C \(Taiwan\)](#), and follows the Norm of Professional Ethics for [Certified Public Accountant of the Republic of China \(CPA Act\)](#). The company is certified by the [PCAOB \(Public Company Accounting Oversight Board\)](#) and declares to comply with all of the applicable professional standards. Jia Wei takes an honest, fair and objective stance, maintains a spirit of detachment and independence, fulfills duty of confidentiality and due professional attention.

The company takes a proactive approach to identifying and managing any potential conflicts of interest between employees and clients or government agencies. Individuals with prior employment at government agencies, a thorough review in accordance with the [Civil Service Employment Act](#) is conducted, which restricts such individuals from joining organizations that had supervisory or contractual relationships with their former agency within three years of departure. Where necessary, appropriate job assignments and segregation of duties to uphold independence and objectivity in professional judgment are implemented.

Further, the company has its own Professional Code of Conduct that applies to all persons in service of the company, including partners, employees, and any agents engaged by the company. The Professional Code of Conduct is intended to promote ethical conduct and compliance with laws and regulations. All employees have the right to anonymously report conduct that is in violation of laws, rules or professional standards.



All CPAs are required to be registered with the [Ministry of Finance](#) and must comply with the [CPA Act](#). Jia Wei & Co has never been subject to any litigation or penalties by government authorities related to tax advisory services.

Jia Wei & Co stated that it does not engage in any direct lobbying or advocacy activities with government agencies or tax authorities. All of their accountants are members of the CPA associations and the company's Managing Partner currently serves as the Chairperson of the National Federation of Certified Public Accountant Associations of the Republic of China.

To ensure any leadership roles held by executives in external organizations do not influence the firm's business, Jia Wei & Co has established the following safeguards:

- Conflict of Interest Disclosure: Executives holding external positions (e.g., in CPA associations) are required to regularly submit disclosures to identify and mitigate any potential conflicts.
- Recusal Policy: If any matters discussed in external organizations involve the firm's interests, the individual must recuse themselves from related discussions and decisions.
- Separation from Business Operations: External leadership roles are kept clearly separate from the firm's internal operations and do not impact business practices or relations with associations.

### **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.