



Lab
Global

Cooper Parry Group Holding

Disclosure Report

Date Submitted: March 19th, 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 | <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"/> |
| 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 checked="" type="checkbox"/> | <input 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"/> |
| Other | <input checked="" type="checkbox"/> | <input type="checkbox"/> |

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: Other Disclosure Industries

| Disclosure Questionnaire Statement | |
|---|--|
| Topic | Clients in Controversial and Ineligible Industries |
| Summary of Issue | <p>Cooper Parry Group Holdings Limited has clients in the following industries: Fossil Fuels, Gambling, Mining</p> <p>The types of services/products offered to these clients include: - broad range of financial and business advisory services (Accounting & Audit, tax services, financial reporting, etc.)</p> |
| Size/Scope of Issue (e.g. \$ financial implication, # of individuals affected) | In the last fiscal year, 0.4% of the company's annual revenue was from clients in Fossil Fuels, 0.2% from Gambling and 0.4% from Mining. |
| Impact on Stakeholder(s) | <p>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.</p> <p>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.</p> |
| Implemented Management Practices | <p>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:</p> <ul style="list-style-type: none">- 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 | Complaints page Complaints Policy B Lab's Compliance Criteria for working with clients in controversial or ineligible industries |
| Other Management Comments | <p>Cooper Parry Group Holdings Limited provides services to the abovementioned clients, limited to statutory financial audit (which is mandatory for all companies to have).</p> <p>A financial audit ensures good governance by providing independent validation of financial statements, strengthening internal controls, and fostering transparency and accountability. It acts as a mechanism to hold management accountable to stakeholders, mitigate risks, and enhance investor confidence in corporate reporting.</p> <p>By providing an objective, independent assessment, financial audits act as a cornerstone of corporate governance, supporting the long-term sustainability and reliability of the organization.</p> |



Disclosure Questionnaire Statement

Disclosure Questionnaire Category: Tax Reduction Through Corporate Structure

| Disclosure Questionnaire Statement | |
|---|---|
| Topic | Corporate Shells registered in Jersey. |
| Summary of Issue | <p>Cooper Parry Group Holdings Limited is a company registered in England and Wales and is the holding company for the operating entities of Cooper Parry (which are also registered in England and Wales). Cooper Parry Group Limited and Cooper Parry Advisory Limited are firms of chartered accountants registered with Institute of Chartered Accountants in England and Wales (ICAEW); these entities provide audit, accountancy, taxation and business advisory services to their clients. Cooper Parry Wealth Limited is a Financial Conduct Authority (FCA) regulated firm of wealth management advisers, and Cooper Parry Digital Limited provides digital services (including the provision of software support and cyber security services) to its clients. There are three dormant entities above Cooper Parry Group Holdings Limited in the group structure that are incorporated in Jersey, a jurisdiction known for its favourable tax environment with a score of 100 on the Corporate Tax Haven Index. The entities registered in Jersey are holding companies and do not generate revenue outside of the UK, they are registered for UK corporation tax and do not attract any favourable tax treatment. The Jersey structure is used for corporate law purposes, including enhanced privacy regarding ownership, and it does not affect the group's overall tax burden or involve any tax haven arrangements.</p> |
| Size/Scope of Issue (e.g. \$ financial implication, # of individuals affected) | <p>The Jersey entities have no operational activities. For the year ended 30 April 2025, the wider group's effective rate of corporation tax was 19% primarily due to non-tax deductible intangible asset amortisation. The majority of Cooper Parry employees are based in the UK (and hence Pay As You Earn (PAYE) and UK national insurance operates) with a small number of overseas workers based in the Philippines where local taxes are paid.</p> |
| Impact on Stakeholder(s) | <p>In addition to the many ways businesses create value for society, they are also expected to contribute their share of taxes. Businesses operate within a broader social and economic context, and their long-term success is closely linked to the stability and well-being of the societies in which they operate. Public services and infrastructure that support both communities</p> |



| | and businesses are largely funded through tax revenues. |
|---|---|
| Implemented Management Practices | The corporate structure of the wider Cooper Parry group includes a number of holding companies, three of which are registered in Jersey. The Jersey entities (as with the remaining Cooper Parry entities) are registered with the UK tax authorities and pay any taxes due in the UK. The Jersey structure does not affect the wider group's overall tax burden or provide any tax benefits. |
| Other Management Comments | As noted, all Cooper Parry entities are registered to pay tax "on shore" in the UK, there is no tax benefit to the group of having entities registered and regulated in Jersey. |