



B Lab Statement on Adviso Partner'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."

Adviso Partners 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

Adviso Partners provides tax advisory services as part of its operation as the company works with tax advisors, but it does not bear tax advice responsibility. The company makes no revenue from Tax Advisory services.

Adviso Partners' Policies and Practices

In alignment with the requirements and principles stated in B Lab's position statement for companies that provide tax advisory services, Adviso Partners has a philosophy statement for the tax advice that they provide to their clients and their engagement with governments and tax regulators, which has been shared with all their employees. The philosophy statement reads as follows:

Tax philosophy statement

Adviso Partners 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, we use our professional judgment to work alongside the most ethical and professional partners who provide advice regarding tax positions with multiple potential interpretations that accurately reflect the income and operations of the client in each jurisdiction for which the client seeks advice based on the details of the client's income and operations provided to us and our partner, and we expect our partners to not advise clients to take a position unless they believe it has at least a



reasonable basis for being sustained by applicable tax authorities. If a client takes a tax position despite the advice to the contrary, we reserve the right to stop work for and terminate such a client, the decision is to be made by our business committee whose role is to ensure compliance at all levels. Following this tax philosophy, we respect the French tax regime through all mandatory declarations and ask our clients to do the same. We maintain compliance with this policy through Know Your Customers procedures, a business committee ensuring compliance at all levels in the company, an ethics charter, and anti-corruption and anti-money laundering procedures for each of our new clients.

Through anti-money laundering and anti-corruption procedures, the company verifies that its client's capital flows do not lead to tax evasion. As such, the company recommends that each of the operations implement tax due diligence. Adviso Partners respect the French tax regime through all mandatory declarations to tax administration.

The company has a charter of ethics for all of the employees dealing with points relating to conflicts of interest, and compliance rules on transactions in financial instruments. Within the ethics charter, the company has a specific point to prevent, manage, and deal with conflicts of interest that could harm the interests of clients of the company, for any employee and any non-employee participant of the company

The company is not involved in lobbying for reforming or developing tax legislation.

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.