



Lab
Global

DJH Holding Group Limited

Disclosure Report

Date Submitted: November 27th, 2024



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.

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 company's [certification process](#)
- 2) Breaches of the B Corp Community's core values as expressed in our [Declaration of Interdependence](#)

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"/>
Fossil fuels 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 checked="" type="checkbox"/>	<input 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 type="checkbox"/>	<input checked="" 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: Tax Advisory Services

Disclosure Tax Advisory Services	
Topic	Disclosure Tax Advisory Services
Summary of Issue	DJH is a firm of accountants and business advisers with offices across the UK. DJH's tax advisory services, which form part of its annual revenue, provide comprehensive tax compliance and consulting expertise to clients. Compliance services encompass the preparation of corporate and personal tax returns and regulatory compliance support for SMEs and group companies. Consulting services include tax planning, business structuring advice, capital allowance and R&D claims, and advisory support for clients operating in multiple jurisdictions. DJH's fee structure is determined by project complexity, expertise required, and anticipated time investment. All fees are quoted in advance. DJH's client base includes small and medium enterprises (SMEs), group companies, high-net-worth individuals (HNWIs), and businesses with international operations.
Size/Scope of Issue (e.g. \$ financial implication, # of individuals affected)	In FY2023, tax advisory services accounted for 20% of the company's revenue.
Impact on Stakeholders	<p>Businesses have an obligation to contribute their share of taxes. This is because business exists within the context of society; its proper role is to serve society, not the other way around. Moreover, healthy businesses can only exist over the long term in a healthy society. A healthy society depends upon public expenditures made possible by taxes. These public expenditures benefit businesses in both direct and indirect ways.</p> <p>B Lab recognizes fair payment of taxes as a material business issue and has a Framework for Evaluating Tax Strategies for B Corp Certification.</p>
Implemented Management Practices	DJH 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.

	<p>DJH has a transparent tax philosophy statement that reflects and confirms alignment with the principles noted above.</p> <p>The company reserves the right to decline or terminate client relationships where tax positions are taken contrary to its professional advice or ethical standards.</p> <p>DJH maintains rigorous standards for client acceptance and retention, focusing on:</p> <ul style="list-style-type: none">• Client Integrity Assessment• Evaluation of client reputation and business conduct• Understanding of beneficial ownership and control structures• Verification against PEP and sanctions lists <p>DJH does not:</p> <ul style="list-style-type: none">• Operate in or advise on structures involving low-tax jurisdictions• Engage in artificial tax arrangements• Promote aggressive tax avoidance schemes



Disclosure Questionnaire Statement

Disclosure Questionnaire Category: Other - Clients in Controversial Industries

Topic	The company serves clients in Controversial Industries
Summary of Issue	<p>DJH Holding Group Limited is a company that provides accounting and audit services.</p> <p>The company has had clients in the Alcohol, Fossil-Fuel (including coal/oil sands), Gambling, Mining and Payday, Short Term, or High Interest Lending industries. The services provided to the clients relate to Accountancy, Audit, Tax, Tax Compliance, Payroll, and Business Advisory.</p> <p>The same services provided to the clients can be sold to clients in different industries, including other non-controversial and controversial industries.</p>
Size/Scope of Issue (e.g. \$ financial implication, # of individuals affected)	<p>In the fiscal year of 2024, the company earned a total revenue of:</p> <ul style="list-style-type: none">• 0.89% from clients in the alcohol industry• 0.15% from clients in the fossil-fuel industry• 0.005% from clients in the gambling industry• 0.05% from clients in the mining industry• 0.12% from clients in the Payday, Short Term/High Interest Lending industry
Impact on Stakeholders	<p>Companies that work with clients in controversial industries can indirectly increase the harmful impact on 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>B Lab has flagged the involvement of companies with clients in controversial industries as a material issue and new standards will be created to address possible risks related to this matter.</p>
Implemented Management Practices	DJH currently does not have a formal position on working with sensitive industries or a policy to move away from them.

	<p>However, they do not have plans to target new clients in these industries.</p> <p>In deciding to engage with potential clients, DJH utilises a system called Smartsearch, which will alert the company if the potential client could be a Special Interest Person (SIPs)/ Special Interest Entity (SIEs) which are individuals or businesses that have been accused of or arrested for or convicted of, or is undergoing trial for crimes such as corruption, financial crime (e.g. fraud, theft, money laundering, and tax evasion), trafficking, organized crime, terror, or war crimes.</p> <p>In its risk assesment, if the potential client is involved in transactions relating to oil, arms, precious metals, tobacco products, luxury goods, cultural artefacts, ivory or other items related to protected species, or other items of archaeological, historical or cultural significance or of rare scientific value, the company would further ask questions about the nature of the client's business/activities/customers/suppliers.</p> <p>All clients onboarded go through a full client take-on process in line with The Money Laundering, Terrorist Financing and Transfer of Funds (Information on the Payer) Regulations 2017. This includes a full client risk assessment, "Know your Customer" (KYC) checks, and client due diligence on all Directors and Shareholders at onboarding and ongoing monitoring throughout the client's lifecycle.</p>