Office Complaints Procedure – Taxture Legal B.V.

This complaints procedure is the office complaints procedure (*kantoorklachtenprocedure*) referred to in the Netherlands Regulation on the Attorney Profession (*Advocaten Verordening*) as adopted by the Committee of Representatives of the Netherlands Bar Association (*College van Afgevaardigden van de Nederlandse Orde van Advocaten*) from time to time. This procedure must be followed in case of complaints that fall within the scope of application of such Regulation.

Article 1 Definitions

In this complaints procedure the terms set out below shall have the following meanings:

• <u>Complaint:</u>

any written expression of dissatisfaction by or on behalf of a client vis-a -vis the lawyer or the person(s) working under his/her responsibility regarding the conclusion or execution of a client engagement for professional services (*overeenkomst van opdracht*), the quality of such services provided or the amount invoiced for such services, excluding, however, a complaint within the meaning of paragraph 4 of the Netherlands Law on the Attorney Profession (*Advocatenwet*).

<u>Complainant</u>:

a client or it's representative, filing a complaint.

• <u>Complaints officer</u>:

the lawyer who is charged with handling the complaint, currently Mr. Huseyin Koca.

Article 2 Scope of application

- 1. This complaints procedure applies to every engagement for professional services rendered by Taxture Legal B.V. to its clients.
- 2. Every lawyer of Taxture Legal B.V. is responsible that complaints are handled in conformity with this complaints procedure.

Article 3 Objectives

The objective of this complaints procedure is:

- 1. to lay down a procedure by which client complaints can be resolved in a solution-oriented manner and within a reasonable period of time;
- 2. to lay down a procedure for establishing the cause(s) of a client complaint;
- 3. to maintain and improve existing client relationships by handling complaints in a proper manner;
- 4. to promote the response to any complaint in a client focused manner;
- 5. to improve the quality of the services by resolving and analyzing complaints.

Article 4 Information upon commencement of services

- 1. This complaints procedure has been made public. In any engagement letter with a client, the client shall be informed that there is a complaints procedure in place, and that this procedure will apply to the services provided.
- 2. The standard terms of engagement (algemene voorwaarden) that apply to any client engagement (also by virtue of any engagement letter with a client) shall identify the independent party or body to whom/which a complaint that has not been resolved in accordance with this complaints procedure can be submitted in order to obtain a binding decision.
- 3. Complaints within the meaning of article 1 of this complaints procedure which were not solved after they were handled in accordance with this complaints procedure may be submitted to the District Court (*rechtbank*) of Amsterdam.

Article 5 Internal complaints procedure

- 1. If a client approaches the office with a complaint with regard to instructions given to Taxture Legal B.V., the complaint shall be forwarded to the complaints officer.
- 2. The complaints officer will inform the person against whom the complaint has been made about the filing of the complaint and will give the complainant and the person against whom the complaint has been made the opportunity to explain the complaint.
- 3. The person against whom the complaint has been made shall attempt to resolve the issue together with the relevant client, whether or not subject to the intervention of the complaints officer.
- 4. The complaints officer shall resolve a complaint within four weeks after receipt of the complaint, or shall inform the complainant, stating grounds, of any deviation of this term, indicating the term within which an opinion on the complaint shall be given.
- 5. The complaints officer shall inform the complainant and the person against whom the complaint has been made in writing about the opinion on the merits of the complaint, whether or not with any recommendations.
- If the complaint was handled in a satisfactory manner, the complainant, the complaints officer and the person against whom the complaint has been made will sign the opinion on the merits of the complaint.

Article 6 Confidentiality and free of charge complaints handling

- 1. The complaints officer and the person against whom the complaint has been made shall observe confidentiality with regard to the handling of the complaint.
- 2. The complainant shall not owe any compensation with respect to the costs of the handling of the complaint.

Article 7 Responsibilities

- 1. The complaints officer shall be responsible for a timely handling of the complaint.
- 2. The person against whom the complaint has been made shall keep the complaints officer informed about any contact with the complainant and any viable solution.
- 3. The complaint officer shall keep the complainant informed about the handling of the complaint.
- 4. The complaint officer shall ensure a file on the complaint is kept.

Article 8 Complaint registration

- 1. The complaints officer shall register the complaint, identifying the topic of the complaint.
- 2. A complaint can be subdivided into separate topics.
- 3. The complaint officer shall periodically report on the handling of any complaints and shall make recommendations in order to prevent new complaints arising and to improve procedures.
- 4. Any report and recommendations shall be discussed and submitted for decision making at least once a year.