

Complaints procedure HBN Law & Tax B.V.

Article 1 definitions

In this complaints procedure the following definitions shall apply:

- *attorney*: means an attorney who works for HBN Law & Tax B.V.;
- *complaint*: means any dissatisfaction with an attorney or with a person who is supervised by an attorney, expressed in writing by or on behalf of a client and concerning the way a request for services has been dealt with, the quality of services, or the amount invoiced, other than a complaint as referred to in paragraph 4 of the *Advocatenlandsverordening*;
- *complainant*: the client or the representative of the client who files a complaint;
- *complaints officer*: the attorney responsible for handling a complaint;
- *HBN Law & Tax*: HBN Law & Tax B.V.

Article 2 scope

1. This complaints procedure applies to all services provided to the client by one or more attorneys at HBN Law & Tax.
2. Every attorney at HBN Law & Tax will respond to complaints in accordance with this complaints procedure.

Article 3 purpose

The purpose of this complaints procedure is to:

1. establish a procedure for constructively dealing with a client's complaint within a reasonable period of time;
2. establish a procedure for determining the cause of a client's complaint;
3. maintain and improve existing relationships by means of good complaints handling;
4. train employees to respond to complaints with the client's needs in mind;
5. improve the quality of services by means of the handling and analysis of complaints.

Article 4 information at the start of services

1. This complaints procedure is publicly available on the website of HBN Law & Tax. Upon the conclusion of a contract for professional services, the attorney will inform the client that there is a complaints procedure in place within HBN Law & Tax and that, as a result of its inclusion in HBN Law & Tax's general terms and conditions, this procedure will apply to the services provided.
2. In its general terms and conditions HBN Law & Tax has specified the independent party or body to whom/which a complaint that has not been resolved through the procedure provided for in this complaints procedure can be submitted in order to obtain a binding decision and has communicated such at the confirmation of the order for the relevant professional services.

3. Complaints as defined in Article 1 above that have not been resolved through the procedure provided for in this complaints procedure will be submitted to the Court of First Instance of the island where the attorney holds office.

Article 5 internal procedure

1. In case a client approaches HBN Law & Tax with a complaint, the complaint will be forwarded to Mr. Eric de Vries who will act as complaints officer.
2. The complaints officer informs the attorney who the complaint relates to of the complaint and gives the client and the attorney the opportunity to provide an explanation.
3. The attorney tries to find a solution together with the client, before or after the intervention of the complaints officer.
4. The complaints officer assesses the complaint within four weeks after he has received the complaint. In case this deadline is not met, the complaints officer will inform the client hereof as well as explain the reasons and specify a new deadline for assessing the complaint.
5. The complaints officer informs the client and the attorney in writing whether the complaint was justified together with (possible) recommendations.
6. If the complaint has been satisfactorily resolved, the client, the complaints officer and the attorney concerned sign the writing on the merits of the complaint as mentioned in paragraph 5 of this article.

Article 6 confidentiality and no handling fee

1. The complaints officer and the attorney who the complaint relates to maintain confidentiality while dealing with the complaint.
2. The client does not owe any fee for the handling of the complaint.

Article 7 responsibilities

1. The complaints officer is responsible for the timely resolution of the complaint.
2. The attorney who the complaint relates to keeps the complaints officer informed of his/her contacts with the client and of any possible solution.
3. The complaints officer keeps the client informed of the handling of the complaint.
4. The complaints officer keeps the complaint file up to date.

Article 8 complaints record

1. The complaints officer files the complaint, specifying the subject matter.
2. A complaint can be divided into several subject matters.
3. The complaints officer periodically reports on how the complaints have been handled and makes recommendations for preventing new complaints and improving procedures.
4. At least once a year, the complaints officer's reports and recommendations are discussed and submitted for decision-making within HBN Law & Tax.