

## Complaints regulation for complaints handled by the Qconcepts management team

Version date: 01-01-2026

### Introduction

We consider it important that you are able to indicate if you are not satisfied with our services. We have therefore established this Complaints Regulation that provides for the possibility of submitting a complaint about the professional conduct of professionals affiliated with Qconcepts and about alleged irregularities in connection with the services provided by Qconcepts. Only complaints submitted in accordance with this Regulation on the handling of complaints will be processed. This Regulation relates to complaints about the professional conduct or omission of employees and independent contractors affiliated with Qconcepts. This Regulation shall enter into force on **1 January 2026**.

### Definitions

For the purposes of this Regulation, 'Qconcepts' means: the group of interconnected legal entities, each operating under the name 'Qconcepts' in the field of business services.

For the purposes of this Regulation, 'Complaint' means: any written notification of conduct that may be contrary to laws and regulations, professional and ethical standards, or agreements between Qconcepts and the Complainant, and which complies with the provisions of this Regulation.

'Board' means the Board of Q-Concepts Accountancy B.V.

'Complainant' means any natural or legal person who submits a Complaint under this Regulation.

### Regulation

#### Article 1

1. Anyone wishing to complain about the manner in which an employee affiliated with Qconcepts has acted or failed to act in their professional conduct towards them must notify the contested conduct or alleged omission in writing to the person directly concerned.
2. If the Complainant subsequently considers the response of that person to be unsatisfactory, the Complainant may submit a written Complaint to the Board of Qconcepts. The Complainant must state, with reasons, when and how the notification referred to in paragraph 1 was made and what response was given, as well as the reasons why the Complainant considers this response unsatisfactory. If this condition has not been met, the Complainant must state, with reasons, why this was not the case.

#### Article 2

1. The Complaint shall be signed and shall contain at least:
  - a) the name and address of the Complainant;
  - b) the name of the employee whose conduct is the subject of the Complaint;
  - c) the date;
  - d) a description of the conduct or omission to which the Complaint relates;
  - e) an explanation of why the conduct or omission is considered objectionable;

- f) the relationship of the Complainant to Qconcepts.
- 2. Any documents relied upon by the Complainant must be attached in copy to the Complaint. The Complaint must include a clear reference to (relevant passages in) those documents.
- 3. If the Complaint is drafted in a foreign language and a translation is necessary for proper handling, the Complainant shall provide a translation.
- 4. The Complaint may also include a proposal for resolution.

### Article 3

- 1. The Board shall confirm receipt of the Complaint in writing within ten working days.
- 2. The Board shall return a Complaint that is not intended for it or that is clearly within the competence of another body to the Complainant as soon as possible. The accompanying letter shall state the reason for returning it.

### Article 4

- 1. The Board is not obliged to process the Complaint:
  - a) if it relates to conduct that has been or is subject to the judgment of the complaints committee of the professional organisations or a complaints body of another organisation;
  - b) if it relates to conduct that has been or is subject to the judgment of the Accountantskamer;
  - c) if it relates to professional conduct or omission that occurred more than one year before the Complaint was submitted;
  - d) while an investigation ordered by the public prosecutor or a prosecution is ongoing in respect of the conduct to which the Complaint relates, or if the conduct forms part of the investigation or prosecution of a criminal offence and an investigation ordered by the public prosecutor or a prosecution is ongoing in respect of that offence;
  - e) if the Complaint has not been submitted to the person directly concerned in accordance with Article 1(1);
  - f) if the Complaint relates solely to an invoice;
  - g) if the Complaint, in the opinion of the Board, does not meet the requirements set out in Article 2.
- 2. The Board shall inform the Complainant in writing as soon as possible, but no later than four weeks after receipt of the Complaint, if the Complaint will not be processed.

### Article 5

- 1. If the Board processes the Complaint, it shall ensure that it is handled carefully and properly. The Complaint shall be handled by an official or officials who have not been involved in the conduct to which the Complaint relates.
- 2. Hearing the Complainant and the employee may form part of the investigation. A record shall be made of the hearing.
- 3. The Complainant, the Board and any third parties engaged by the Board shall treat the Complaint confidentially. No information shall be provided regarding the content of the Complaint, nor shall any information be provided regarding the identity of the Complainant and the person concerned, except insofar as a careful handling of the Complaint – for example during the fact-finding investigation – requires this in the opinion of the Board.

## Article 6

1. The Board shall deal with the Complaint as soon as possible.
2. The Board shall inform the Complainant and the employee whose conduct is the subject of the Complaint in writing and with reasons of its findings regarding the Complaint.

## Article 7

The Board may, if there is reason to do so – for example if this is or may be conducive to resolving the dispute – suspend the procedure for a Complaint being processed at any time.

## Article 8

The Complaint shall lapse as soon as the Complainant informs the Board that the employee whose conduct is the subject of the Complaint has satisfactorily addressed the Complaint. The Complaint shall likewise lapse once the Board has ruled on the Complaint.

## Article 9

The Board shall ensure that submitted Complaints are recorded.

## Article 10

Submitting a Complaint and its handling shall not interrupt statutory limitation or expiry periods.

You may submit your Complaint to:

Q-Concepts Accountancy B.V.

FAO Board Secretariat

Reitscheweg 45

5232 BX 's-Hertogenbosch