

COMPLAINTS PROCEDURE

Complaints about any items or services of Erasmus Fiscal Studies B.V. must be notified to the director of EFS within 14 days after being supplied to or performed for you* In the absence of such notification, you are regarded as having accepted the item or service and to waive any rights and powers available to you in this respect by law or contractual agreement. Submitting a complaint does not affect your requirement to fulfil any payment obligations.

The complaint must include at least the following:

- 1. Name and address of the complainant
- 2. The date of the complaint
- 3. A clear description of the complaint
- 4. The date, time and place of supply or performance
- 5. The reason for your complaint
- 6. Signature of the complainant

Complaints will be handled and a decision taken within 14 days of receipt. provided there are no circumstances that the handling of the complaint is not possible within this term. In that case we will inform the complainant accordingly..

Appeal

If the complainant does not agree with the decision taken on the complaint, complainantmay contact the EFS Appeals Committee. An appeal against the decision taken on your complaint must be submitted to the Appeals Committee in writing, with reasons being stated, within 14 days after the date of the decision of the EFS management. In the absence of this, you are regarded as having accepted the decision and to waive any rights and powers available to the complainant in this respect by law or contractual agreement.

The Appeals Committee comprises:

- Prof.dr. P.Kavelaars (director of EFS)
- Mr. L. Fisscher (Erasmus School of Law, EUR)
- Ms H. van Dijk (EUR Holding)

The Appeals Committee will consider the appeal and issue a decision within four weeks after the date of receiving the appeal. The Appeals Committee's decision is binding on all parties.

If handling a complaint will take longer than the period specified above, the person submitting the complaint will be notified in writing of the delay and the reason for it within the specified period and of the possible duration of the delay.

All complaints are treated confidentially. Complaints files are kept for two calendar years.

The complaint should be sent to:

EFS B.V. Attn: Prof. dr. P. Kavelaars Room J5-19 P.O. Box 1738 3000 DR Rotterdam or by e-mail to: kavelaars@ese.eur.nl The appeal should be sent to: EUR Holding Attn: Ms H. Van Dijk Room T11-04 P.O. Box 1738 3000 DR Rotterdam or by e-mail to: hvandijk@holding.eur.nl

* After the end of a programme module or day, for example.

This translation is provided for your convenience. In the event of any discrepancy between the Dutch original and English translation, the provisions of the Dutch original will prevail.

Erasmus Fiscal Studies B.V.

Rotterdam, March 2022