



B Lab Statement on Eshuis Accountants Beheer's B Corp Certification.

B Lab's independent Standards Advisory Council has rendered the following decision and guidance regarding eligibility for B Corp Certification for companies providing tax advisory services:

"Companies in the tax advisory industry are eligible for B Corp Certification if they are able to confirm that their tax philosophy, used to provide services and recommendations to clients, aligns with the company specific principles listed in B Lab's framework, specifically, 1) the tax advice provided appropriately reflects the actual amount of income generated by the client over time; and, 2) the tax advice provided to a client for a jurisdiction appropriately reflects the actual operations of the client in that jurisdiction."

Eshuis Beheer is required to disclose a summary of how it complies with the above requirements as a part of its B Corp Certification. For more information on the review process, please refer to B Lab's position statement on Companies that Provide Tax Advisory Services and B Corp Certification [here](#).

Summary of Company

Eshuis Accountants Beheer is an accounting and advisory firm based in the Netherlands. The company provides services including Audit & Assurance, Financial Reporting & Administration, Personnel Services & Advice, and Tax Advice on sales tax, personal, international companies, post-merger services, and business valuation. Eshuis's client base is composed of local and international SMEs. In 2025, Tax Advice and other tax-related services are around 13% of the company's revenue. The company's client fees are fixed or based on an hourly price.

Eshuis Accountants Beheer's Policies and Practices

In alignment with the requirements and principles stated in B Lab's position statement for companies that provide tax advisory services, Eshuis Accountants Beheer has a philosophy statement for the tax advice that they provide to their clients, which has been shared with all their employees. The philosophy statement reads as follows:

In Dutch:

"Als gecertificeerde B Corp, wil Eshuis sociaal en economisch impact maken, dicht bij u: zowel persoonlijk als fysiek. Eshuis onderschrijft een duurzame visie op de maatschappij vanuit de Sustainable Development Goals van de Verenigde Naties. Wij erkennen dat belastingen een rol spelen in de bijdrage aan een gezonde samenleving. Daarbij hoort dat iedereen een fair share



bijdraagt aan het algemeen belang, maar dat er ook de ruimte is om te ondernemen en te investeren in de eigen organisatie.

We gebruiken ons professionele oordeel om advies te geven ter zake van belastingposities die nauwkeurig het inkomen en de activiteiten van de cliënt weerspiegelen in elk rechtsgebied waarvoor de cliënt ons advies vraagt. We adviseren klanten uitsluitend om een positie te kiezen die steun vindt in geldende wet- en regelgeving en/of actuele/geldende jurisprudentie.

U kunt bij ons terecht voor een korte vraag of voor complexe fiscale vraagstukken op het gebied van pensioen- en estate planning, inkomstenbelasting, loonbelasting, vennootschapsbelasting en (internationale) BTW-kwesties. Met een Eshuis fiscalist gaat u een duurzame relatie aan, waar u telkens in vertrouwen bij kunt terugkeren.

We werken samen met de overheid en belastingautoriteiten en beperken onze belangenbehartiging bij deze autoriteiten tot specifieke cliënten die behoefte hebben aan ondersteuning bij de naleving van regelgeving.

We handhaven de naleving van dit beleid door middel van regelmatige training van onze medewerkers en intern beleid op het gebied van gedragscodes en klantbetrokkenheid.”

In English:

“As a certified B Corp, Eshuis aims to have a positive social and economic impact. Eshuis endorses a sustainable vision of society based on the Sustainable Development Goals of the United Nations. We recognize that taxes play a role in contributing to a healthy society. This means that everyone contributes a fair share to the general interest, but that there is also room to do business and to invest in your own organization.

We use our professional judgment to advise on tax positions that accurately reflect the client's income and activities in any jurisdiction for which the client seeks our advice. We only advise clients to choose a position that is supported by applicable laws and regulations and/or current/applicable case law. Our areas of expertise include pension and estate planning, income tax, payroll tax, corporate tax and (international) VAT matters.

We engage with government and tax authorities on a collaborative basis and limit our advocacy activities with such authorities to work for specific clients in need of regulatory compliance assistance.

We maintain compliance with this policy through regular employee training and internal policies on codes of conduct and customer engagement.”

Eshuis prohibits any company employee from engaging in unlawful activities, and in accordance with the [Register of Tax Advisers \(RB\)](#) and the [Dutch Association of Tax Advisors \(NOB\)](#) professional standards and regulations, has a duty to withdraw from an engagement if they detect that their client is engaged in an unlawful or fraudulent activity.



Eshuis's tax advisors are all affiliated with the Netherlands' professional register for tax advisors, RB or NOB, and comply with their [Code of Conduct](#). All advisors subject to NOB rules must annually complete NOB e learning on professional and behavioral rules as stated in the Code of Conduct and pass the associated test; RB members must complete 80 PE points over each two year period (with fiscal minimums and possible compulsory topics). Firm wide, tax training days include periodic sessions led by the Compliance Office (e.g., on Wwft obligations, culture), and adherence is monitored by the Compliance Office. This Code of Conduct is referenced in the Eshuis Personeelshandboek (workers manual) and the Eshuis Kwaliteitshandboek (quality manual). The company also has a Tax Quality Handbook, containing clear rules for responsible advice and controlled advisory processes.

All Advice is documented and subjected to peer review by seniors. Complex or cross border matters require a separate engagement letter and, where needed, consultation with external specialists or pre consultation with the Tax Authority (especially under Horizontal Monitoring).

The risk policy and risk management (SIRA) explicitly consider risk factors related to types of clients, transactions/services, and the countries/geographies involved. This includes cross border arrangements falling under Mandatory Disclosure Rules as obliged to report to the tax authorities, for which separate procedures exist within Eshuis.

Eshuis only offers Dutch tax advisory services, so there is no direct advise offered by our tax advisors in relation to low-tax jurisdictions.

The company has a conflict of interest policy to check for conflicts of interest and independence related to client relations. Advisors must be independent in fact and appearance; threats from self interest, advocacy, or intimidation are identified with prescribed mitigation measures, including annual declarations, office wide independence testing, acceptance/continuation procedures, restrictions on business/financial interests, gift rules, and immediate compliance reporting/escalation. If threats cannot be mitigated, the engagement must not be accepted or continued, with documentation in the client file and notification to the Compliance Office.

The company has a mechanism for Eshuis personnel to anonymously report conduct that may be unethical, illegal, in violation of professional standards, or otherwise inconsistent with the Netherlands' professional register for tax advisors' Code of Conduct.

Eshuis has never faced any charges, litigation or penalties by the government agencies in relation to our tax advisory services. Additionally, Eshuis does not take part in any lobbying nor advocacy activities.



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 [certification process](#), or
2. Breach of the core values articulated in our [Declaration of Interdependence](#) within the B Corp Community.