KPMG Meijburg & Co M&A Tax BV

Tax deal readiness

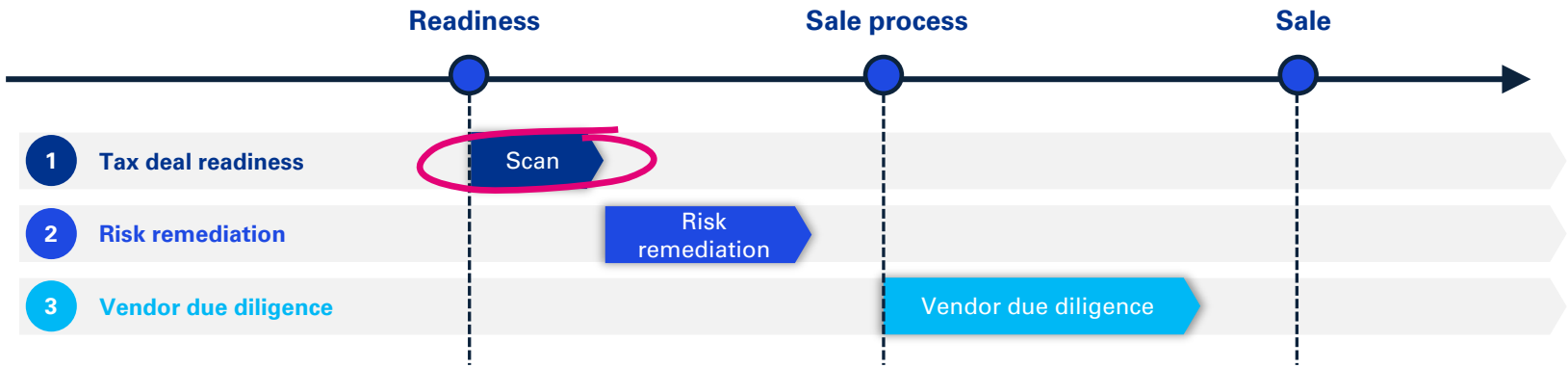
November 2026



A tax deal readiness scan serves a successful sale process

A successful sale starts long before due diligence begins.

A tax deal readiness scan identifies key tax risks and potential opportunities at an early stage, providing a clear view of their possible impact on the transaction. This creates valuable time to address issues, prepare robust explanations and take targeted action—helping to reduce surprises, limit management distraction and enter the sale process with greater confidence.



Tax deal readiness scan 1

Targeted scan of key tax risks and potential upsides relevant to a future sale.

Recommendations on potential deal impact and actions to prepare the business for a future sale or (partial) divestment.

Risk remediation 2

The scan highlights tax risks and recommends actions to mitigate their potential deal impact.

Starting early gives time to address issues or prepare robust explanations before the sale process.

Vendor due diligence 3

Early preparation supports a smoother due diligence process, with fewer surprises for buyers and less management distraction

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Tax deal readiness – Key benefits

An overview of the tax risks and opportunities – even several years before a transaction – to get your business ready for sale.

Identify issues before kicking off the tax vendor due diligence procedures will give you the opportunity to **remediate** the risk or prepare robust explanations **before the sale** process.

Maximizes the transaction value by addressing potential risk in advance and strengthening the equity story through robust financial and tax insights.



The deal-readiness exercise **demonstrates preparedness and** transparency **which reduces buyer** uncertainty and due diligence disruption.

Streamline and accelerate the tax vendor due diligence process **and** reduce management distraction during the transaction.

> “Focus on potential deal impact and actions that can be taken to get your business ready for sale”

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Tax deal readiness
Our approach (1)

What do we do?

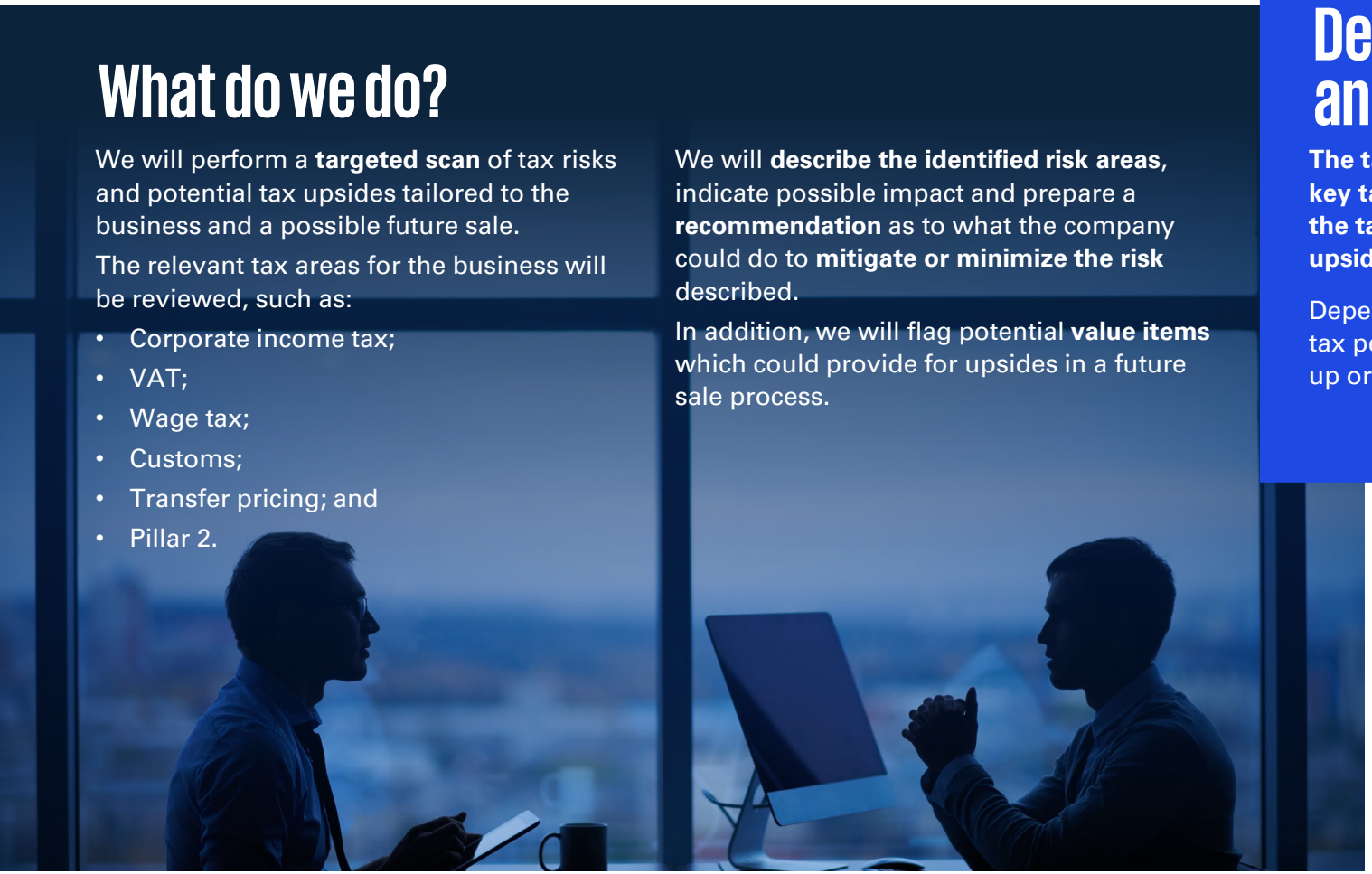
We will perform a **targeted scan** of tax risks and potential tax upsides tailored to the business and a possible future sale.

The relevant tax areas for the business will be reviewed, such as:

- Corporate income tax;
- VAT;
- Wage tax;
- Customs;
- Transfer pricing; and
- Pillar 2.

We will **describe the identified risk areas**, indicate possible impact and prepare a **recommendation** as to what the company could do to **mitigate or minimize the risk** described.

In addition, we will flag potential **value items** which could provide for upsides in a future sale process.



Deliberately tailored scope and detail

The tax deal readiness exercise will focus on the key tax topics relevant for the business to identify the tax areas which may contain material risks or upsides for a future sale or (partial) divestment.

Depending on the complexity of the business from tax perspective and historic events, we can scale up or scale down the level of detail of review.

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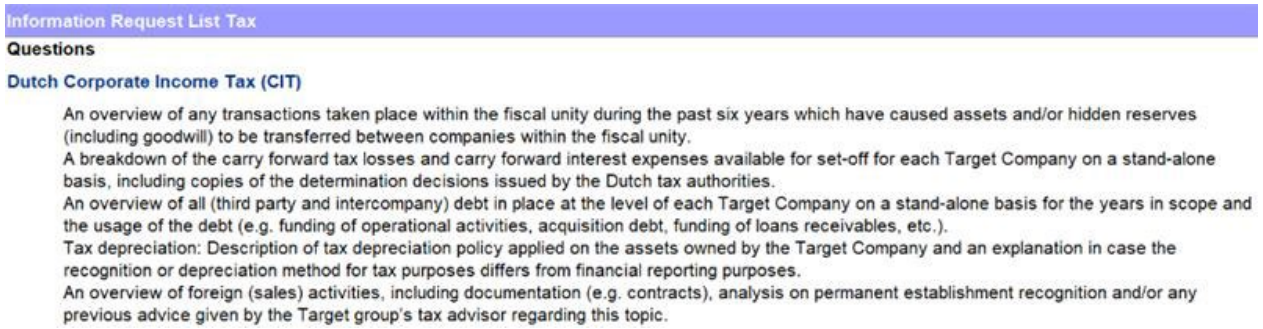
Tax deal readiness
Our approach (2)

Information gathering 01

We will kick off the tax deal readiness exercise by sharing a tailored **information request list** ('IRL'). The IRL will set out the relevant information requests, structured by tax area, that would typically also be raised as part of a sell-side vendor due diligence process. Depending on the level of detail, key underlying documents will be requested as well (like e.g. transfer pricing documentation and tax returns). It will focus on the key tax matters that a potential buyer would likely assess when identifying and evaluating the business' tax risks and exposures.

Management call 02

We will subsequently hold a **call with management** to talk through the IRL and discuss the key topics across the different tax areas. This will help us identify the relevant background and context for the various topics. Where relevant, we will raise targeted follow-up questions or request the business to confirm whether specific supporting documentation is available.



Information Request List Tax

Questions

Dutch Corporate Income Tax (CIT)

An overview of any transactions taken place within the fiscal unity during the past six years which have caused assets and/or hidden reserves (including goodwill) to be transferred between companies within the fiscal unity.
A breakdown of the carry forward tax losses and carry forward interest expenses available for set-off for each Target Company on a stand-alone basis, including copies of the determination decisions issued by the Dutch tax authorities.
An overview of all (third party and intercompany) debt in place at the level of each Target Company on a stand-alone basis for the years in scope and the usage of the debt (e.g. funding of operational activities, acquisition debt, funding of loans receivables, etc.).
Tax depreciation: Description of tax depreciation policy applied on the assets owned by the Target Company and an explanation in case the recognition or depreciation method for tax purposes differs from financial reporting purposes.
An overview of foreign (sales) activities, including documentation (e.g. contracts), analysis on permanent establishment recognition and/or any previous advice given by the Target group's tax advisor regarding this topic.

Reporting our key observations and recommendations 03

Based on the information received and our discussions with management, we will report our key observations and recommendations from both a **risk and opportunity perspective.** We will identify potential tax exposures, explain their relevance in the context of a future sale and, where supported by the available information, indicate their potential impact. At the same time, we will identify potential tax assets and structuring opportunities for further assessment, clearly distinguishing between initial opportunities and validated potential benefits.
Below we have included an example of our reporting style.

Tax area	Key observations
VAT – Application of the 0% VAT rate	A significant portion of the transactions of the company consist of intra-EU supplies from the Netherlands to business customers in the EU and export supplies to business customers outside of the EU. The company engages third party logistics providers to arrange the cross-border transport to other EU member states. The 0% VAT rate for cross-border supplies of goods is only applicable if the company can substantiate that the goods have actually left the Netherlands in relation to the cross-border supply and, in the event of intra-EU supplies of goods, avails of a valid VAT number of the business customer. Formal guidance specifies which documents are relevant and must be kept in order to substantiate the application of the 0% VAT rate. We have received transport documents for five intra-EU transactions selected by the company. It appears that documentation is not complete for substation of the 0% VAT rate (like a proof of payment from the customer, delivery slip, a CMR or a track & trace document). We will provide separate concrete recommendations how to improve the VAT documentation (for the past and going forward).

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This proposal is subject to the fully and satisfactory completion of the applicable client and engagement acceptance procedures of Meijburg & Co M&A Tax B.V.

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