

### Preamble

This procedure was adopted the board of Deloitte Holding B.V. (hereinafter referred to as: the "**Board**") and applies to Deloitte Holding B.V. and all of its (direct or indirect) wholly-owned subsidiaries (jointly referred to as: "**Deloitte**").

Deloitte is one of the largest business service companies in the Netherlands and has a very extensive and versatile audit and consulting practice. Quality awareness as well as quality-focused and ethical actions are a permanent point for attention in that regard. This complaints procedure adds a dimension to this by setting up an accessible committee that can handle, or arrange the handling of, complaints of both Deloitte employees and third parties with due care and efficiently. This is a further contribution to the constant improvement of Deloitte's practice and working environment. With respect to conduct and professionalism, employees are bound towards each other and Deloitte by the corporate code. Depending on the nature of the complaint, the Complaints Committee has the option of submitting a recommendation to the Board concerning the handling of the complaint or handling the complaint independently. The Complaints Committee works under the responsibility of the Board. It guarantees a confidential and meticulous handling of complaints.

---

### Article 1 Definitions

In this procedure, the following definitions apply:

- **Board:** the board under the articles of association of Deloitte Holding B.V.;
- **Accused:** the Employee against whom the Complaint is directed;
- **Person Involved:** the Employee, not being the Accused, who is involved in the Complaint;
- **Deloitte:** the private company with limited liability Deloitte Holding B.V. and its (direct or indirect) wholly-owned subsidiaries;
- **Complaint:** the written notification of conduct of a general, operational or financial nature that might be in violation of legislation and regulations, rules of professional practice and conduct, policy rules or rules of conduct of Deloitte or civil-law obligations between the Complainant and Deloitte, and that satisfies the requirements included in Article 3.2;
- **Complaints Committee:** the complaints committee within the meaning of Article 2, also including the Investigation Committee;
- **Complainant:** the natural person or legal entity that submits a Complaint under this procedure;
- **Employee:** anyone who performs work for Deloitte in the capacity of an employee or otherwise (e.g. partner/authorised representative or temporary worker);
- **Investigation Committee:** the delegation of the Complaints Committee as appointed in Article 3;
- **SB:** the supervisory board of Deloitte Holding B.V.;
- **Confidential Counsellor:** the officer appointed by the Board to act as such for Deloitte;
- **Chairman:** the officer appointed by the Board as chairman of the Complaints Committee;
- **Secretary:** the officer appointed by the Board as secretary of the Complaints Committee

### Article 2 Complaints Committee

1. Deloitte has a Complaints Committee in place whose job is to review and investigate Complaints (or have this done) and to give a recommendation as to the settlement or to settle the complaint independently. The Complaints Committee has a Chairman and a Secretary who are appointed and dismissed by the Board and, depending on the Complaint, may be expanded by one or more other members.
2. With respect to the handling of Complaints, the Complaints Committee has a right to either submit a recommendation to the Board or settle the complaint independently, depending on the nature of the Complaint. Depending on the nature of the Complaint, the Complaints Committee decides what manner of settlement is opportune. The Chairman of the Complaints Committee acts on behalf of the entire Complaints Committee.

3. The Secretary of the Complaints Committee registers every Complaint, Deloitte's response to it and, to the extent applicable, the recommendations concerning the implementation of measures with respect to a Complaint or the manner in which the Complaint has been settled.

### Article 3 Procedure

1. Anyone is entitled to submit a Complaint to the Complaints Committee about the conduct of Deloitte, its bodies and/or its Employees.
2. In principle, a Complaint must satisfy the following conditions:
  - a. The Complaint must be addressed in writing to the Complaints Committee and be submitted to the Secretary of the Complaints Committee. If it is an ethical complaint, it is possible to submit it to the (deputy) National Ethics Officer in derogation from the above provisions;
  - b. The Complaint must state the known, relevant facts and circumstances, as well as the violated standard;
  - c. The Complaint must be signed and state the name and address details of the Complainant;
  - d. The Complaint must be preceded by informing the professional(s) or supervisor(s) directly involved or the Deloitte person designated especially for certain subjects (such as in the case of undesirable conduct: the Confidential Counsellor for Undesirable Conduct) of the conduct challenged by the Complainant. The Complaint must substantiate when and how this notification was given and what response followed the notification, as well as the reasons why this response is unsatisfactory in the opinion of the Complainant. If the condition of giving notice has not been satisfied, the Complainant must also state why the challenged conduct was not brought to the attention of the professional(s) or supervisor(s) directly involved or the Deloitte person designated especially for certain subjects;
  - e. If the Complainant relies upon documentation, it must be submitted together with the Complaint, along with a clear reference to the relevant parts thereof.
3. The Complaints Committee's secretary will register the Complaint and the date on which it was received and will send the Complainant a confirmation of receipt of the Complaint to the address indicated by the Complainant within five working days.
4. The Secretary of the Complaints Committee will ensure that the Chairman of the Complaints Committee is informed of the Complaint. If the Complaint pertains to the actions or functioning of the Board or certain members of the Board, the chairman of the SB will also be informed of that Complaint.
5. If the Complaint is incomplete or is insufficiently clear, the Secretary may invite the Complainant to supplement the Complaint or to further substantiate it.  
In principle, Complaints that, in the opinion of the Chairman and the Secretary of the Complaints Committee, do not comply with the requirements of Article 3.2 will not be handled.
6. In any event, the Complaint will not be handled if:
  - (i) the conduct that is the subject of the Complaint took place more than three years after it was observed or more than six years before submission of the Complaint;
  - (ii) it pertains to conduct that, as a result of submission of a complaint, is also subject to the opinion of the Complaints Committee or Accountancy Division of the NBA or the opinion of another professional organisation.
7. Within two weeks of receipt of the Complaint, the supplement thereto, or the substantiation thereof, the Secretary will state whether or not the Complaint will be handled by the Complaints Committee.
8. After receipt of the Complaint that satisfies all requirements within the meaning of Article 3.2 and is being handled by the Complaints Committee, the Chairman may assemble a delegation of one or more permanent members of the Complaints Committee (the 'Investigation Committee'), which will handle the Complaint. If the Complaint pertains to undesirable conduct, the Investigation Committee will be chaired by the (deputy) National Ethics Officer, unless the Chairman is a member of the Investigation Committee. The Chairman may make use of the expertise of other officers of Deloitte with a view to the handling of a certain Complaint. The Chairman may also appoint other Deloitte officers as temporary members of the Complaints Committee.

If an Investigation Committee has been appointed, at least one permanent member of the Complaints Committee will be part of the relevant delegation. The Investigation Committee investigates the Complaint and reports to the Chairman - to the extent that the Chairman is not already a member of the Complaints Committee's delegation - and may also make recommendations on the settlement of the Complaint. The Chairman and the Investigation Committee will jointly come to a recommendation or a decision. If and to the extent that the Complaints Committee deems such necessary, it may engage third parties to handle a Complaint, subject to the condition that the confidentiality and meticulousness of the handling are safeguarded in the same manner that the Complaints Committee does.

9. The Complaints Committee (including the third parties engaged by it) will meticulously investigate the Complaint and - within the limits of legislation and regulations - has access to all relevant data and documents.
10. The Complainant and (the members of) the Complaints Committee (including the third parties engaged by it) will treat the Complaint confidentially. No information will be provided to third parties within or outside Deloitte with respect to the contents of the Complaint, the Complainant, the Accused or the Person Involved except insofar as required in the opinion of the Complaints Committee for a meticulous handling of the Complaint - for example during the investigation of the facts - and subject to the provisions of Articles 3.12 and 3.14.
11. If the Complaint, which satisfies the requirements stated in Article 3.2, is suitable for it, it may be settled in a manner other than in accordance with this Complaints Procedure. The Complainant will be informed of this as soon as possible, but in principle within nine weeks, after receipt by the Secretary of such a Complaint.
12. An exception to the confidentiality described in Article 3.10 is the situation in which the Complaint might result in the obligation to notify within the meaning of the Dutch Financial Supervision Act (*Wet op het financieel toezicht*, 'Wft'), the Dutch Audit Firms (Supervision) Act (*Wet toezicht accountantsorganisaties*, 'Wta') or within the meaning of other applicable legislation and regulations and if Deloitte is obliged in that context to investigate its obligation to notify and comply with it.
13. The Complainant, the Accused or the Person Involved do not have the right to inspect (documents included in) the file of the Complaints Committee, including the substantiation of the recommendation or the decision made. To the extent required in the opinion of the Complaints Committee for a meticulous handling of the Complaint, the Accused or the Person Involved will be given the opportunity by the Complaints Committee to take note of the Complaint, Complaint Handling or other relevant information in the Complaints Procedure in question and to respond to it.
14. The Chairman of the Complaints Committee will inform the Board and, if and to the extent applicable, the chairman of the SB, on a regular basis about Complaints submitted and the handling thereof. The Board and the SB will observe the same confidentiality as the Complaints Committee does with respect to the information received.
15. The Complainant will receive a substantive and written response with reference to the handling of the Complaint as soon as possible, but in principle within nine weeks after receipt by the Secretary of the Complaints Committee of the Complaint that satisfies all requirements within the meaning of Article 3.2 and that is being handled by the Complaints Committee. The Complainant will be informed of the decision or the Complaints Committee's recommendation to the Board. Neither the Complainant nor the Accused are entitled to take note of the contents or substantiation of the recommendation or decision. If this response cannot be given within nine weeks, the Complainant will be informed of this, as well as of the period within which the Complainant can expect a response.
16. If there is a reason for doing so, for example if this is or may be conducive to resolving to the dispute in question, the Complaints Committee may, at any time, suspend the procedure of a Complaint that is being handled. It may subsequently decide to settle the Complaint in a manner that differs from the Complaints Procedure. The Complainant will be informed of the suspension and the manner of settlement.

#### **Article 4 Internal communication of findings**

If the findings of the Complaints Committee give cause to do so, the Chairman will distribute these findings - in anonymous form - within Deloitte via the appropriate officers with a view to further embedding the ethical principles of Deloitte, improving the practice and improving the quality control system.

### **Article 5      Applicable law and legal consequences**

1. This procedure is subject to Dutch law.
2. Submitting a Complaint and the handling thereof does not have any consequences for the suspensive effect for time limits and/or expiry periods.

### **Article 6      Entry into force**

This procedure has been adopted by the Board and may be withdrawn or amended by the Board.

### **Article 7      Report**

The Complaints Committee will inform the Board each year about the effect of this procedure. The confidentiality guarantees formulated in this procedure will remain in full force.

### **Article 8 Internal & anonymous Complaints, special cases**

In addition to the other provisions of this procedure, the following additional or different provisions apply with respect to internal & anonymous Complaints and special cases.

1. The Employee who, with due observance of this procedure, has submitted a Complaint in good faith will be protected against any adverse effects of the Complaint. In and of itself, submitting the Complaint will not have any adverse consequences in any way for the legal position of the Employee who acts in good faith.
2. Before the Complaint is registered pursuant to Article 3.3, the Complainant will be informed that Deloitte will do its utmost to guarantee any requested anonymity both internally and externally, but that limits will be set on it by i) legal obligations of the Employee or Deloitte vis-à-vis third parties, such as the obligation to answer questions as a witness in legal proceedings, ii) Deloitte's obligation to file a report or to report incidents to supervisory authorities in accordance with Article 3.12 and iii) the necessity of a meticulous handling of the Complaint.
3. In addition to or in derogation from the provisions of Article 3.2.c and d, the Complainant may in special cases submit a Complaint via the Confidential Counsellor and/or will not be required to first bring the challenged conduct to the attention of the relevant professional or supervisor. A ground for exception within the meaning of the previous sentence occurs if, taking into account the relevant specific circumstances of the case, the Complainant cannot reasonably be required to submit the Complaint himself or to first bring the challenged conduct to the attention of the relevant professional or supervisor.
4. If a Complainant has only submitted a Complaint via the Confidential Counsellor, the Secretary will send the confirmation of receipt referred to in Article 3.3 to the Confidential Counsellor. In those instances, the communication between the Complaints Committee and the Complainant will go through the Confidential Counsellor. In that case, the Complaints Committee will inform the Confidential Counsellor, if possible in advance, of the fact that it wishes to provide information to a third party pursuant to Articles 3.12, 3.14 or 8.2.
5. If information is provided as referred to in Articles 3.12, 3.14 or 8.2, the information will be provided in a manner that guarantees maximum anonymity for the Complainant. However, certain circumstances may entail that the Complainant's anonymity cannot be preserved in full. The Complainant must take this into account when submitting the Complaint.

\*\*\*