



# Complaints and whistle-blowing scheme

## Article 1 Definitions

- a. Alleged breach: Conduct of a general, operational or financial nature that occurs under the responsibility of KPMG and which may constitute a breach of KPMG's system of quality control.
- b. Complaint: A complaint regarding an alleged breach of KPMG's system of quality control.
- c. Complainant: A person who has filed a complaint regarding an alleged breach of KPMG's system of quality control in accordance with this scheme.
- d. Confidential counsellor: A person appointed by the Board of Management who serves as the first point of contact for staff members confronted with a suspected misconduct, for counselling purposes only.
- e. Current staff member: A person who, for whatever reason or in whatever capacity, is employed with or carries out work for KPMG. The conditions set out in articles 3, 6.1(a), 10 and 11 of this scheme apply only to (former) staff members and do not apply to third parties.
- f. External body: The external body where a (former) staff member may in certain circumstances file an external report in accordance with the House for Whistle-blowers Act [Wet Huis voor klokkenluiders].
- g. Former staff member: A person who, for whatever reason or in whatever capacity, was employed with or carried out work for KPMG. The conditions set out in articles 3, 6.1(a), 10 and 11 of this scheme are only applicable to (former) staff members and do not apply to third parties.
- h. IACO: The Internal Audit & Compliance Office department of KPMG.
- i. KPMG: KPMG N.V. and its subsidiaries.
- j. Report: A report of an alleged breach of KPMG's system of quality control.
- k. Reporter: A person who has filed a report of an alleged breach of KPMG's system of quality control in accordance with this scheme.
- l. Specialist: A person who is involved by the IACO in the preparation and implementation of the plan for the investigation into an alleged breach of KPMG's system of quality control.
- m. Suspected misconduct: An alleged breach of KPMG's system of quality control identified by a (former) staff member who suspects misconduct within KPMG, or at another organisation, if the (former) staff member was confronted with it while working for KPMG, provided that:
  - 1. the suspicion is based on reasonable grounds arising from knowledge gained by the (former) staff member while through their work at KPMG or at another organisation; and
  - 2. the public interest is at stake due to:
    - i. a violation of a legal requirement;
    - ii. a public health hazard;
    - iii. a safety hazard to persons;
    - iv. an environmental hazard;
    - v. a threat to the proper functioning of KPMG as a result of inappropriate actions or a failure to act;
    - vi. a (possible) breach of rules other than a legal requirement;



- vii. the (possible) conscious withholding, destruction or manipulation of information of facts as mentioned under i to vi.
- n. System of quality control: The full set of standards, values and procedures aimed at realising the objectives of the quality policy.

## **Article 2 Submission of a report or complaint**

1. Anyone can file a report or a complaint to the IACO regarding a suspected breach of KPMG's system of quality control.
2. If a report or complaint as referred to in article 2.1 of this scheme concerns an employment dispute, the Employment Disputes Handling Scheme applies; if it concerns undesirable conduct in the workplace, the Rules governing Complaints Procedure for Undesirable Conduct applies.
3. A third party cannot file a complaint under this scheme when it primarily relates to an issued KPMG invoice.
4. A report or complaint can be (anonymously) filed to the IACO in the following ways:
  - a. by telephone on +31 (0)20 656 8676; or
  - b. by email (nl-fmcomplianceoffice@kpmg.nl) or by post (Postbus 74500, 1070 DB AMSTERDAM for the attention of the Internal Audit & Compliance Office).
5. A report or complaint should preferably contain at least the following:
  - a. the name of the reporter or complainant;
  - b. (if applicable) the name of the KPMG staff member the report or complaint relates to;
  - c. a description of the alleged breach the report or complaint relates to.

## **Article 3 Confidential counsellor**

1. In case of suspected misconduct, a (former) staff member can consult with a confidential counsellor before filing a report or complaint. This does not apply in case of a professional difference of opinion relating to an internal investigation.
2. The duties of confidential counsellors include:
  - a. serving as a point of contact for the (former) staff member;
  - b. providing support, counselling and advice to the (former) staff member, and whenever necessary further referrals;
  - c. gathering information necessary for complete fact-finding regarding the filed report or complaint, as well as to assess whether an informal solution might be possible;
  - d. whenever necessary for reaching a solution, involving an independent third party;
  - e. advising the (former) staff member on further steps to be taken and any other assistance in this area;
  - f. supporting and counselling to the (former) staff member in actually filing a report or complaint regarding the suspected misconduct;
  - g. if requested, raising awareness with regard to specific suspected misconduct;
  - h. providing follow-up counselling to the (former) staff member.
3. The confidential counsellor may not take any action on behalf of the (former) staff member without their consent.

#### **Article 4 Confidentiality**

1. The IACO will ensure the confidential archiving of all information related to a report or complaint, in general only accessible in hardcopy and electronic format by the IACO and, whenever relevant, the specialist(s) involved.
2. The IACO, the confidential counsellor and any specialists involved with the handling of the report or complaint will treat the information related to the report or complaint confidentially.
3. Although supplying the name of the reporter or complainant is recommended, it is possible, as an exception to article 2.5 of this scheme, to file a report or complaint anonymously.
4. All those involved in the handling of the report or complaint will not disclose the identity of the reporter or complainant without its explicit written consent.
5. The anonymity of the reporter or complainant cannot be guaranteed when it conflicts with legal requirements, it. In any case, this applies when there is a legal obligation to:
  - a. report a criminal offence;
  - b. report an incident to the regulatory authorities;
  - c. responding as a witness to questions posed by competent persons/authorities as part of an investigation or (legal) proceeding initiated in relation to the report or complaint.
6. The report or complaint will be handled by persons who have not been involved with the conduct the report or complaint in particular refers to.

#### **Article 5 Receipt of a report or complaint**

1. The IACO will as soon as possible, but no later than within seven working days after receipt, confirm receipt of the report or complaint to the reporter or complainant. The confirmation of receipt will in any case include a (concise) description of the report or complaint and state the date on which the report or complaint was received.
2. The IACO will ensure that the report or complaint is documented in writing.

#### **Article 6 Handling a report or complaint**

1. The IACO is not required to handle a report or complaint if:
  - a. it relates to matters covered by alternative separate internal procedures;
  - b. it relates to conduct which is or has been subject to the judgement of the Disciplinary Court for Auditors [Accountantskamer], a complaints committee of a professional body, or a complaints committee of another audit firm;
  - c. it relates to a matter of professional conduct identified more than three years ago or occurred more than six years before the report or complaint was filed;
  - d. a criminal investigation ordered by the public prosecutor or a prosecution is pending with regard to the conduct addressed in the report or complaint, or when the conduct is subject to an investigation or prosecution of a criminal offence and consequently a criminal investigation ordered by the public prosecutor or a prosecution is pending with regard to this criminal offence;
  - e. the reporter or complainant holds KPMG legally liable or receives legal assistance from an expert.
2. The IACO will cease to handle the report or complaint if a situation occurs as referred to in article 6.1(b), (d) or (e) of this scheme.



3. If the IACO cannot handle a report or complaint due to a reason set out in article 6.1(a), (b) or (c) of this scheme, the IACO will inform the reporter or complainant of this fact and including the underlying reasons as soon as possible, but no later than within two weeks.
4. If the IACO is not the competent body for handling a report or complaint and will not send the report or complaint to another body, the IACO will inform the reporter or complainant of this fact and the underlying reasons as soon as possible.
5. If another body, other KPMG firm or KPMG International is evidently competent to handle a report or complaint, the IACO will send it to this body or firm, after consulting about this with the reporter or complainant.

### **Article 7 Investigation**

1. When the IACO determines that additional information is needed for handling the report or complaint, additional information can be requested from the reporter or complainant.
2. After receipt of all required handling information (including any additionally requested information ), the IACO determines an appropriate investigation plan.
3. The IACO may involve a specialist in the investigation. In any case, the IACO will ensure that no person who may have been involved in the suspected breach will be involved in the investigation as part of handling the report or complaint.
4. The investigation may include inquiry or hearing of the reporter or complainant and others connected to the investigation. Of all inquiries and hearing minutes will be prepared.
5. The IACO may review and request all documents available within KPMG that are reasonably relevant to the investigation.
6. The IACO will finalize its handling of the report or complaint as soon as possible, but no later than eight weeks after having received all the information needed for appropriately handling the report or complaint.
7. When the IACO will not be able to finalize its handling of the report or complaint within the aforementioned period, all parties involved will be informed, including the underlying reasons, and the revised period of response. This period may be extended by a maximum of six weeks.

### **Article 8 Finalisation**

1. After the investigation has been completed, the IACO will notify the reporter or complainant of its advice or decision with regard to the alleged breach, provided this disclosure does not conflict with the confidentiality requirements or legal interests. If such a conflict exists, the IACO may decide to issue only part of the advice or decision to the reporter or complainant.
2. In general, the reporter or complainant does not have the right to obtain underlying reasoning or the contents of the advice or decision.

### **Article 9 Case closure**

1. After the IACO has notified the reporter or complainant of its final advice or decision (as referred to in article 8.1 of this scheme), the report or complaint file will be closed.



2. The report or complaint expires once the reporter or complainant informs the IACO of a satisfactory follow-up by the person at KPMG mentioned in the report or complaint.

## **Article 10 Legal protection and duty of care**

1. KPMG states that properly protecting any (former) staff member filing a report or complaint in good faith against any unfair treatment following their report or complaint, is one of the fundamental principles of properly handling reports or complaints. Unfair treatment refers to any treatment of a (former) staff member in connection with their report or complaint that leaves them in a worse position than they would have been if they hadn't filed the report or complaint.

Given KPMG's obligation to act as a proper employer towards its (former) staff members, this (legal) protection also applies to anyone who is involved in a report, a complaint or its investigation due to their position at KPMG or based on this scheme.

2. Unfair treatment includes any unfavourable action against the reporter or complainant, such as:
  - a. Dismissal, other than at the reporter's or complainant's own request;
  - b. early termination or not renewing of a temporary employment contract;
  - c. forced change of position or leave scheme;
  - d. change of duties, place of work or other unfavourable changes to the working environment;
  - e. refusal to grant a regular salary increase, one-of remuneration, bonus, expense allowance, career opportunities or a request for leave.
3. KPMG is required to act against any unfavourable actions possibly related to the filed report or complaint . Depending on the seriousness of the unfair treatment and its impact on the (former) staff member concerned, KPMG will determine the appropriate steps to effectively protect the reporter or complainant against the unfair treatment.
4. The applicability of this protection is subject to a number of additional conditions and limitations:
  - a. the protection against unfair treatment is not limited to a certain period;
  - b. the aforementioned protection is only applicable to the (former) staff member filing the report or complaint in good faith, meaning in accordance with the conditions and principles of this scheme and that the report or complaint does not include any false or deceitful elements;
  - c. the reporter or complainant does not have to prove that they act in good faith;
  - d. any reprehensible actions committed by the reporter or complainant will not have any adverse consequences for them, provided these actions:
    - i. were proportional; and
    - ii. were committed passively and under pressure; and
    - iii. are directly related to the conduct/actions to which the report or complaint relates.
5. As part of the follow-up counselling, within three to six months after the completion of the investigation, the IACO or the confidential counsellor will initiate one or more evaluation meetings with the (former) staff member who filed the report or complaint. This evaluation may lead to an internal investigation if the (former) staff member feels they have been treated unfairly as a result of filing the report or complaint.



## **Article 11 External report**

1. When filing a report to an external body, (former) staff members must comply with the applicable confidentiality requirements.
2. After reporting a matter internally, a (former) staff member may also report this matter to the external body if:
  - a. it concerns a suspected misconduct; and
  - b. the (former) staff member does not agree with the advice or decision as referred to in article 8.1 of this scheme and believes their suspicion has been erroneously dismissed; or
  - c. the (former) staff member did not receive a response to their report or complaint within the period referred to in article 7 of this scheme.
3. The (former) staff member may immediately report a suspected misconduct to the external body when it cannot reasonably be expected to first report it internally. In any case this applies when filing an external report is required by a legal requirement or due to the fact that:
  - a. there is an immediate danger requiring an immediate external report in a serious and urgent public interest;
  - b. there is a reasonable suspicion that KPMG's top management is involved in the suspected misconduct;
  - c. the reporter may reasonably fear reprisals as a result of filing an internal report;
  - d. there is a clearly demonstrable threat of misappropriation or destruction of evidence;
  - e. a previous report on the same misconduct filed in accordance with this scheme did not end the misconduct;
  - f. it is mandatory to report the matter directly to the external body.

## **Article 12 Applicable law**

This scheme is subject to Dutch law.

## **Article 13 Effective date**

This scheme has been in effect since 1 October 2017, when it replaced all previously applicable internal and external procedures and schemes. This scheme may be amended from time to time. All reports or complaints filed prior to an amendment of this scheme will be handled in accordance with the applicable scheme at the time the report or complaint was filed.