

Complaints handling procedures

1. Definitions

In these procedures, the following terms are understood to mean:

- Grant Thornton: all operating companies of Grant Thornton Accountants en Adviseurs BV.
- Board: the Board of Grant Thornton.
- Director: a person who on behalf of Grant Thornton can enter into obligations regarding the implementation of projects for the provision of professional services.
- Employee: all individuals who work for Grant Thornton on the basis of a contract of employment or other type of contract.
- Complaint: a customer's written expression of dissatisfaction about the way Grant Thornton directors and employees carried out its work and responsibilities.
- Complainant: the person submitting a complaint.

2. Responsibilities of the Board

The Board is responsible for the registration, handling and settlement of complaints regarding the provision of services by Grant Thornton directors and employees. Complaints about the amount of the fee for the services performed are initially submitted to the director responsible for the project in question.

3. Complaint submitting procedure

- 1 Complaints must be submitted to the Board in writing either by post (P.O. Box 2259, 2400 CG ALPHEN AAN DEN RIJN, The Netherlands) or by e-mail klachten.meldingen@nl.gt.com and must at least include the following information:
 - the complainant's name and address;
 - the date;
 - clear description of the nature of the complaint and the name of the person to whom the complaint is directed.
- 2 Within one week of receiving a complaint, the Board will ensure that the complainant receives a confirmation of receipt of the complaint and information on how the complaint will subsequently be handled.

4. Terms

- 1 Within two weeks of receiving a complaint, a meeting will be held with the complainant. This meeting is designed to determine such issues as whether the complaint can be settled through mediation and the degree to which the complaint merits more intensive handling.
- 2 If discussions or mediation lead to a satisfactory solution for the complainant, the complaint will be deemed resolved. The Board will inform both the complainant and those to whom the complaint is directed of this in writing.
- 3 If discussions or mediation do not lead to a satisfactory solution for the complainant, additional steps will be taken to handle the complaint.

- 4 The Board will more closely study the complaint and, depending on the nature of the complaint, will call upon the services of any relevant experts.
- 5 Within eight (8) weeks of receiving the complaint, the Board will send its decision, stating the reasons, to the complainant in writing.

5. Complaint registration

The Board is responsible for ensuring that all written complaints are registered, including the following information:

- the complainant's name and address;
- the date;
- clear description of the nature of the complaint and the name of the person to whom the complaint is directed;
- date of resolution;
- decision of the Board.

6. Effective date

- 1 This complaints procedure takes effect on 1 January 2007.
- 2 This procedure will be published on Grant Thornton's website.