

Mazars & Integrity: The complaints policy

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1. Introduction

Mazars is committed to achieving the highest possible standards in the field of quality and integrity, and we expect our employees to work to the same high standards. This is also set out in the [Mazars Code of Conduct](#). Nevertheless, complaints relating to the professional conduct of Mazars or a Mazars employee may still arise. These complaints are primarily made by external parties. It is important that it is clear how to proceed in such situations and also to learn from them.

This Complaints Policy applies to Mazars Holding N.V. and its direct and indirect subsidiaries.

As well as this Complaints Policy, there is also the [Mazars Whistleblowing Policy](#). This Whistleblowing Policy should be used to report (suspected) professional wrongdoing: an incident that has major consequences or consequences for society and that relates to professional practice within and/or the operations of Mazars.

2. What is a complaint?

The services that Mazars provides may give rise to concerns or dissatisfaction. Mazars encourages clients to discuss concerns over or dissatisfaction with services in the first instance with the Mazars employees/managers involved. However, if this does not solve the problem, or if the client prefers to file a 'formal' complaint, this Complaints Policy can be used.

A complaint is a written expression of dissatisfaction by or on behalf of a client of Mazars relating to the professional conduct of Mazars or a Mazars employee, the quality of the services (or delivery of the services) or the amount of the charges.

3. Filing a complaint

Complaints can be filed in writing by:

Email: clientservices@mazars.nl

Post:

Mazars Client Services
p/a Corporate Secretariat
PO Box 23123
3001 KC Rotterdam

The complainant must always include the following information with the complaint:

- the name and address of the complainant;
- the name of the Mazars employee(s) and the Mazars company concerned;
- a description of the complaint, including documentary evidence of the related facts and circumstances.

A complaint can also include a proposal for settlement of the complaint.

4. Procedure

On receipt of a complaint which has been made in writing as set out above, the complainant will receive an acknowledgement of receipt. The complainant will also be kept informed of progress with handling of the complaint.

Legal Affairs will supervise the handling of the complaint. In this context, Legal Affairs will appoint a complaints officer from Mazars' Professional Practice (quality) department, and this complaints officer, together with the employee(s) involved, will keep the complainant informed of progress with the complaint and will seek an explanation for and response to the complaint.

In principle within three (3) weeks or, in any event, as soon after receipt of the complaint as possible, the complaints officer will notify the complainant in writing of the decision regarding the validity of the complaint, giving the reasons for the decision.

The complainant may withdraw the complaint at any

time in writing. A written communication from the complainant indicating that the complaint has been resolved to his satisfaction will be regarded as withdrawal of the complaint.

5. Confidentiality

All complaints will be treated as confidential. The complaint and the related information will only be shared where this is necessary for effective handling of the complaint and the reporting referred to in this Complaints Policy, and in the case of statutory obligations and/or (judicial) proceedings.

6. Reporting

Legal Affairs will document any complaints that are made. In addition, Legal Affairs will regularly submit a report on activities relating to this Complaints Policy and (the handling of) the complaints to the Board of Directors. This report may address any policy recommendations.

Where appropriate, Legal Affairs will keep the Board of Directors up to date with a complaint in the interim.

The Compliance Officer will be provided with an overview of the complaints that are being processed on a regular basis.

At the end of the calendar year, the Board of Directors will inform the Supervisory Board of activities relating to this Complaints Policy.

Compliance with the above-mentioned reporting requirements will not affect the confidentiality guarantees.

Contacts

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Mazars is an internationally integrated partnership, specialising in audit, accountancy, tax and advisory. Operating in over 90 countries, we draw on the expertise of 40,400 professionals – 24,400 in Mazars' integrated partnership and 16,000 via the Mazars North America Alliance – to assist clients of all sizes at every stage in their development.

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