

Visser & Visser Complaints Procedure

Article 1 – Definition of terms

1. The Visser & Visser Complaints Procedure relates to the assignments and Employees of Visser & Visser, where Visser & Visser means one or more of the private limited liability companies of Visser & Visser Audit en Assurance B.V., Visser & Visser Accountants B.V., Visser & Visser Belastingadviseurs B.V., Visser & Visser Salaris en HR B.V., Visser & Visser Diensten B.V., Visser & Visser Consultancy en Interim B.V., Visioncoach B.V., Arpentus B.V., Growteq B.V., Essention B.V., NCP Assessments B.V., Academysuite B.V., Bureau voor Toegepaste Sociale Gerontologie B.V. and New Movements Innovations B.V.
2. In the Visser & Visser Complaints Procedure, the following terms have the following meanings:
 - a. Board: the board of the private limited liability company Conforza Beheer B.V., which is the being the ultimate shareholder of Visser & Visser;
 - b. Compliance Officer: the officer referred to in Article 9 of this Visser & Visser Complaints Procedure;
 - c. Complaint: a written expression of dissatisfaction with assignments carried out by Visser & Visser and/or the conduct of an Employee;
 - d. Complaints Committee: the Complaints Committee referred to in Article 2 of this Visser & Visser Complaints Procedure;
 - e. Visser & Visser Complaints Procedure: this Complaints Procedure;
 - f. Complainant: the person filing a Complaint;
 - g. Quality Manager: an accountant at Visser & Visser who is responsible for the quality system;
 - h. Employee: all persons performing work under an employment contract or other type of agreement and who are involved in the execution of Visser & Visser's assignments.

Article 2 – Complaints Committee

1. The Complaints Committee consists of at least two independent members who are employed by or affiliated with Visser & Visser and who are not involved in the Complaint in any way. If the Complaints Committee is unable to act independently on a specific Complaint, a temporary committee will be set up by the Board with the powers of the Complaints Committee being mandated to that temporary committee.
2. The Complaints Committee is responsible for handling, recording and the internal publication of Complaints.
3. The Complaints Committee may lay down further rules on its operation in internal regulations.

Article 3 – Submitting a Complaint

1. A Complaint must, subject to Visser & Visser's general terms and conditions, be made in writing to klacht@visser-visser.nl or to Attn. Complaints Committee, PO Box 1409, 3260 AK Oud-Beijerland, and contain at least:
 - a. the name and address of the Complainant;
 - b. the date;
 - c. if it concerns a Complaint about dissatisfaction with the assignments carried out by Visser & Visser: the name of the Employees involved in the assignment and a clear description of the situation to which the Complaint relates;
 - d. if it concerns a Complaint about dissatisfaction with an Employee's conduct: the name of the Employee to whose conduct the Complaint relates and a clear description of the conduct against which the Complaint is directed;
 - e. the justifiability of the complaint about the assignment carried out and/or of the conduct;
 - f. the relationship of the Complainant to Visser & Visser.
2. Complaints submitted orally will be put in writing by the Employee dealing with the Complainant at the Complainant's request and, after signature by the Complainant, forwarded to the Complaints Committee.
3. If a Complaint is not written in Dutch and a translation is necessary for the proper handling of the Complaint, the Complainant will arrange for a translation.

Article 4 – Acknowledgement of receipt of a Complaint

1. The Complaints Committee will ensure that an acknowledgement of receipt is sent to the Complainant within five working days of receipt of the Complaint. This acknowledgement of receipt will state:
 - a. the further procedure;
 - b. the contact person;
 - c. the opportunity to be heard or to relinquish this opportunity.
2. If a Complaint does not meet the requirements formulated in Article 3 of the Visser & Visser Complaints Procedure, the Complainant will be given the opportunity to rectify the omission. As long as the omission is not rectified, the Complaint will not be considered and the Complaint will be considered as not submitted.
3. It is not possible to complain anonymously.

Article 5 – Handling of a Complaint

1. Upon receipt of a Complaint, the Complaints Committee will consult with the Complainant. The purpose of this consultation is to give the Complainant the opportunity to explain the Complaint and determine how the Complaint will be handled.
2. The Complaints Committee is not obliged to consider the Complaint:
 - a. if the substance of the Complaint is, or has been, the subject of an opinion of the complaints committee of any professional organisation or a complaints body of any other organisation;
 - b. if it relates to professional conduct that took place more than ten years after its discovery or more than ten years before the Complaint was filed, with the exception of professional conduct by Registered Valuators to whom a five year period applies;
 - c. if it relates to conduct that is, or has been, the subject of an opinion of the Accountancy Division (Accountantskamer), the Disciplinary Board of the Dutch Association of Tax Advisers (Raad van Tucht van de Nederlandse Orde van Belastingadviseurs), the Disciplinary Board of the Netherlands Institute of Registered Valuators (Raad van Tucht Nederlands instituut voor Register Valuators) or the Netherlands Institute of Registered Payroll Accounting by the submission of a Complaint;
 - d. if the Complaint relates only to an invoice;
 - e. if the substance of the Complaint is part of a criminal investigation or prosecution by order of the public prosecutor, or if the substance of the Complaint is part of the investigation or prosecution of a criminal offence and a criminal investigation by order of the public prosecutor or prosecution is ongoing in respect of that offence.
3. In the event that the Complaints Committee does not consider a Complaint, it will notify the Complainant in writing as soon as possible, but no later than four weeks after receiving the Complaint.
4. The Complaints Committee may request the Complainant to provide further information.
5. The Complaints Committee will provide the Employees who were involved in the work performed and/or the Employee to whose conduct the Complaint relates with an opportunity to be heard.
6. If the Complaints Committee does consider the Complaint, it will ensure it is handled carefully and properly.
7. The Complainant, the Complaints Committee and any third parties it engages will handle the Complaint confidentially. No information will be disclosed to third parties not involved in the Complaint regarding the substance of the Complaint, nor will any information be disclosed regarding the identity of the Complainant and the Employee whose conduct the Complaint relates to, except insofar as this is required, in the opinion of the Complaints Committee, for the careful handling of the Complaint, for example during the fact-finding process.
8. If there is a Complaint regarding violations, as referred to in Article 9(3) of the Detailed Regulations of the Quality System (Nadere Voorschriften Kwaliteitssysteem) of the Royal Dutch Professional Organisation of Accountants (Koninklijke Nederlandse Beroepsorganisatie van Accountants), the Complaints Committee will

prepare the handling of the Complaint and then submit the proposed decision to the Quality Manager for notification purposes. It can then form an opinion on the proposed decision in accordance with the provisions of Article 23(1) of the Detailed Regulations of the Quality System. This opinion will be shared with the Complaints Committee by the Quality Manager within three working days of receiving the proposed decision, after which the Complaints Committee will ensure further handling in accordance with the Quality Manager's opinion.

Article 6 – Postponement

If the Complaints Committee fails to resolve a Complaint within ten weeks of receiving the Complaint, it will ensure that a notice of postponement is sent to the Complainant and the Employee or Employees involved in the Complaint before the expiry of the applicable period. If possible, the notice of postponement will state the time period within which the Complaint will nevertheless be dealt with.

Article 7 – Decision of the Complaints Committee

1. The Complaints Committee will inform the Complainant in writing, stating reasons, of the findings of the investigation into the Complaint as well as of any conclusions it draws therefrom, subject to the provisions of Article 5 of this Visser & Visser Complaints Procedure.
2. The decision of the Complaints Committee will declare a Complaint well-founded or unfounded.

Article 8 – Registration of Complaints

The Complaints Committee will ensure that every Complaint is registered. The registration will include:

- the name and address of the Complainant;
- the date;
- if it concerns a Complaint about dissatisfaction with the assignments carried out by Visser & Visser: the name of the Employee or Employees involved in the assignment and a clear description of the situation to which the Complaint relates;
- if it concerns a Complaint about dissatisfaction with an Employee's conduct: the name of the Employee to whose conduct the Complaint relates and a clear description of the conduct against which the Complaint is directed;
- the justifiability of the complaint about the assignment carried out and/or of the conduct;
- the relationship of the Complainant to Visser & Visser.

It also includes details of how the Complaint was submitted and how it was handled and dealt with, as well as the duration.

Article 9 – Compliance Officer and internal publication

1. The Compliance Officer is designated to conduct the procedural review of the Complaints Committee's handling of Complaints. If the need arises, the Compliance Officer is responsible for advising on how to improve these procedures. The Compliance Officer will also report the outcome of the procedural review to others, including the Quality Manager.
2. The Compliance Officer will ensure that the registered data referred to in Article 8 of the Visser & Visser Complaints Procedure are published internally annually in a clear and anonymised manner. This publication will be accompanied by an Explanatory Memorandum, which will indicate the extent to which certain Complaints indicate structural shortcomings in Visser & Visser's performance, as well as possible measures to resolve identified bottlenecks.

Article 10 – Date of entry into force

This Complaints Procedure replaces all previous regulations and enters into force on 1 April 2024.