

EXTERNAL COMPLAINTS PROCEDURE

DEFINITIONS 1.

- 1.1 *Newtone*: All legal entities, both jointly and severally which now or in the future will belong to the group to which GCF IV TopCo 9 B.V. belongs, comprising GCF IV TopCo 9 B.V. and all its affiliated companies. This also applies to ATW Audit & Assurance Holding B.V. and its affiliates.
- 1.1 *Board*: Board of Directors of Newtone.
- 1.2 *Party involved*: The party about whom the complaint has been filed.
- 1.3 *Business unit*: A profession practiced within Newtone by professionals, organized from an entity established for that purpose, such as: Accountancy & Advisory (A&A), Audit, Tax, HRM Services, Payroll Consultants, Legal, Business Advisory and Corporate Finance.
- 1.4 *Business unite management*: statutory management of the entity in which the Business unite is incorporated
- 1.5 *Client*: Any natural or legal person who purchases or has purchased a service from Newtone.
- 1.6 *Compliance Officer*: the person who is responsible for the compliance tasks assigned to it across the organization,
as included in the Compliance Charter.
- 1.7 *External Complaint*: Any written notification of conduct, which may be in contrary to laws and regulations, professional and conduct rules or agreements between Newtone and Complainant and which complies with the provisions of article 4.2.
- 1.8 *Complaints Officer*: the designated complaint handler in charge of the handling of the complaint.
- 1.9 *Complainant*: any natural person or legal entity filing a complaint under this policy.
- 1.10 *QRM*: Quality Risk Management, the primary-line function in the organization that is charged with implementing and reviewing the system of quality and risk management.

2. BACKGROUND AND SCOPE

- 2.1 Newtone has established its quality policy in writing and the system of quality control in accordance with applicable laws and regulations for the various Business Unites and its employees. Part of the quality control system is that complaints from client are taken seriously and (as far as possible) handled satisfactorily.
- 2.2 Newtone's External Complaints Policy covers any complaint that is filed by a Complainant.
- 2.3 This procedure applies to every contract of assignment between Newtone and its clients, as well as to any work that Newtone performs on behalf of its clients.
- 2.4 Newtone shall ensure complaint handling in accordance with this external policy mechanism.
- 2.5 External complaints are recorded internally (complaint, subject and specification) and tracked by the Compliance Officer, or the designated Complaints Officer in the appropriate register.
- 2.6 This complaint policy is publicly available on Newtone's website.
- 2.7 Before entering into a contract for services provided, employees of Newtone inform clients via the general terms and conditions, that Newtone has an external complaints procedure and that this applies to the services to be provided.

3. PURPOSE

- 3.1 This complaints policy serves several purposes:
- Establishing a procedure to address client complaints within a reasonable time and in a constructive manner;
 - Establishing a procedure for determining the causes of client complaints;

 - Maintaining and improving existing relationships through good complaint handling;
 - Train employees in client-centered response to complaints;
 - Improving the quality of services using complaint handling and complaint analysis.

4. PROCEDURE

4.1 A complaint must be submitted in writing to the attention of the Complaints Officer of Newtone, stating the details and the Business Unit involved specified in the complaint.

This is possible by e-mail (at compliance@newtone.nl), through the complaint form on Newtone's website or by regular postal service.

4.2 A complaint must contain at least the following elements:

- Complainant's details (name, (e-mail) address, phone number);
- The date;
- A description of which Business Unite or employee is involved (hereinafter, Party involved);
- A description of the actions or omissions of the party involved in question;
- Complainant's relationship to Newtone;
- If applicable: an estimate of expected damages.

4.3 Newtone may decide not to handle a written complaint, among other things, if the complaint does not meet the conditions of article 4.2. In that case, the Complainant will be given

the opportunity to complete the complaint within two weeks of sending of the report. Newtone will not be able to address the complaint if the report is not completed correctly.

4.4 Newtone aims to acknowledge receipt of the complaint in writing within 8 working days upon receipt thereof.

4.5 If a client approaches an employee or board member of Newtone with a complaint, the complaint will be forwarded to the Compliance Officer. The Compliance Officer is the coordinating Complaints Officer. The complaint handling may be carried out by another (complaints) officer or officers who are or have not been involved in the conduct to which the complaint relates.

From that moment on, the Party involved is no longer permitted to independently communicate with the Complainant on the content of the complaint without the prior consent of the Compliance Officer and/or the Complaints Officer.

4.6 The Complaints Officer shall notify the Party involved and the board of the Business unite of the complaint filed. The Complainant and the Party involved will be given the opportunity to comment on the complaint. In addition, the Complaints Officer will consult with the insurance intermediary and together with the insurance intermediary decide whether or not the complaint meets the requirements for reporting to the insurer.

4.7 The Complaints Officer and the Party involved shall maintain confidentiality during the complaint handling process.

- 4.8 The Party involved will try to reach a solution together with the client; The Complaints Officer is involved and has a coordinating role.
- 4.9 The Complaints Officer shall notify the Complainant and the Party involved in writing of the opinion on the merits of the complaint, whether or not accompanied by recommendations. If and to the extent that the complaint has been reported to the insurer, the Complaints Officer may outsource the foregoing to an external attorney, if appropriate. In all cases where the complaint has been reported to the insurer, the response will be coordinated with the insurer. Deviations from this may be made with the consent of the insurer.
- 4.10 In the event the Complainant does not agree with the position expressed in writing, or the proposed solution, the Complainant may bring its complaint to the competent court or submit a disciplinary complaint to the competent (professional) appellate authority.
- 4.11 With respect to the handling of complaints, the Complaints Officer shall periodically report to the management of the Business Unite on the handling of complaints, make recommendations to prevent new complaints and (if necessary) suggested improvements to existing procedures. If the Complaints Officer is a different person than the Compliance Officer then the Complaints Officer will make the same report to the Compliance Officer.

5. RESPONSIBILITIES

- 5.1 Management of the Business Unite shall designate the Compliance Officer as the (coordinating) Complaints Officer for complaint handling, the registration of all received complaints, procedural and substantive review, and generation of management information. The Compliance Officer is permitted to designate other Complaints Officers to be in charge of the above. The Compliance Officer monitors progress.
- 5.2 During the handling of the complaint, the relevant Complaints Officer, keeps the Complainant and the Party involved informed at all times of the progress of treatment, to the extent consistent with the requirements of the insurer.
- 5.3 Any solutions will be coordinated in advance with the management of the Business Unite and will also be coordinated with the insurer in advance.

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