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SpeakUp

The DHV Group Internal Reporting System for Employees

Contact the DHV Group
Compliance Officer:
SpeakUp@dhv.com



Integrity and Social Responsibility are the foundation for everything we do. It means that we stick to our Business Principles and that we insist on our core values: integrity, respect and freedom throughout all our DHV Group Companies.

Our reputation as an honest, fair and respectful company is crucial to our success. Our business development can only be assured by individuals, who place personal integrity high on their list of priorities. With their help can we protect our values and build a successful cooperation with our clients and partners. Therefore we have set up an internal reporting system called DHVSpeakUp, for employees to report their concerns.

Our customers, partners, stakeholders and competitors can rely that we act with deep commitment to integrity and social responsibility.

Please, speak up if you know of or suspect any unethical behavior from our side. We will listen and act to correct the situations you bring to light.

Part of the role of our overall management is to maintain an open door. We think this is the best option for discussing concerns of an ethical nature. If, however, you believe that it might be inappropriate in this case, you can report ethical concerns or simply get more information by contacting us at SpeakUp@dhv.com

Your report about an incident or a question you raised will be handled strictly confidentially by the DHV Group Compliance Officer for review and, if necessary, investigation.

Contact us at any time to speak up about such issues as:

- Harassment or discrimination
- Accounting or financial irregularities
- Theft or property damage
- Any other violation of applicable laws and regulations

If you have questions, concerns or suggestions about normal operating procedures, please raise them directly with our management.

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SpeakUp Policy

To report Suspected Breaches of the
DHV Group Business Principles

Report your concern to
our Group Compliance
Officer:

SpeakUp@dhv.com



Background:

- (A) DHV has introduced the Business Principles setting out the ethics and principles for the DHV business decisions and actions throughout the world, applying equally to corporate actions and to the behavior of individual employees in conducting DHV business.
- (B) The Business Principles incorporates applicable corporate governance laws and codes of conduct, generally accepted principles of good corporate governance and good employment practices.
- (C) DHV wishes to organize a worldwide procedure to enable Employees to report alleged or suspected (imminent) breaches of the Business Principles (including violations of applicable laws).
- (D) The reporting procedure is intended as an additional mechanism for Employees to report breaches of the Business Principles through a dedicated channel and is not intended to replace DHV's regular information and reporting channels.
- (E) The SpeakUp Policy is meant to be in addition to, not replacing, any applicable national legislation. Where, in comparison to applicable law, the terms of the procedure provide stronger or additional safeguards, rights or remedies for Employees, the terms of the procedure will apply.

DHV has adopted the following SpeakUp Policy on July 7, 2010

Article 1: Definitions

DHV:

DHV Holding B.V. and any company or legal entity of which DHV Holding B.V. directly or indirectly owns more than 50 percent of the issued share capital, has more than 50 percent of the voting power at general meetings of shareholders, has the power to appoint a majority of the directors, or otherwise directs the activities of such other legal entity; however, any such company shall be deemed a DHV Group company only as long as DHV Holding B.V. effectively exercises such control.

Business Principles:

DHV Business Principles are available through the i-portal, under Group Documents, <https://iportal.dhv.com/Pages/Default.aspx> and Internet <http://www.dhvgroup.com/About-Us/Corporate-Governance>.

DHV Holding B.V.:

DHV Holding B.V., P.O. Box 219, 3800 AE Amersfoort, the Netherlands.



Executive Board:

The Executive Board of DHV Holding B.V.

Group Compliance Officer:

The officer appointed by DHV Holding B.V. to foster awareness and control compliance of the Business Principles within DHV and to advise and report on the deployment of, and compliance with, the Business Principles to the Executive and Supervisory Boards of the DHV Group.

Local Compliance Officer:

The Officer appointed by a DHV Group company to foster awareness and control compliance of the Business Principles within DHV and to advise and report on the deployment of, and compliance with, the Business Principles to the general manager of the DHV Group Company.

Employee:

A person employed by or otherwise working for DHV.

Operator:

The external service provider which operates the SpeakUp telephone line and SpeakUp website to report Suspected Breaches of the Business Principles.

Investigator:

The person assigned to be appointed by the Group Compliance Officer to perform an investigation into a Suspected Breach of the Business Principles.

Manager:

The person directly supervising the Employee.

Personal Data:

Any information relating to an identified or identifiable natural person processed in the context of this Policy.

Person Involved:

The Employee who is alleged to have committed or facilitated or intended to commit or facilitate a Suspected Breach of the Business Principles.

Quarterly Report Claims and Risks:

The reporting of claims and risks to have proper understanding of the exposure and the actions (to be) taken with regard to claims and risk identified.



Report:

The record of the allegations of an Employee about a Suspected Breach of the Business Principles registered.

Reporting Employee:

The Employee who reported a Suspected Breach of the Business Principles.

Responsible DHV Companies:

The DHV entities that will be (partly) responsible for the processing of Personal Data under this Policy. Annex 2 describes which DHV entities can be regarded as Responsible DHV Companies for a specific Suspected Breach of the Business Principles.

Scope:

Ensuring compliance with the Business Principles and ensuring financial integrity and security of DHV and in particular the prevention and detection of fraud and misconduct in respect of accounting, internal controls, auditing matters and reporting, bribery, banking and financial regulations, diversity and equal opportunity, occupational safety and human rights.

SpeakUp Policy:

This policy relates to Suspected Breaches of the Business Principles.

Suspected Breach of the Business Principles:

A reasonable suspicion relating to a serious breach of the Business Principles (already taken place or imminent), being:

- violation of laws and regulations, including but not limited to privacy and competition laws, discrimination and harassment
- criminal offences
- intentional provision of incorrect information to public bodies
- conflict of interest
- violation of applicable working and employment conditions
- misconduct in respect of accounting, internal controls and auditing matters, fraud, bribery and banking and financial crime
- intentional suppression, destruction or manipulation of information regarding the facts in connection with any Suspected Breach of the Business Principles as described above.



Article 2: Scope and basic reporting principles

1. This Policy has been adopted by the Executive Board in order to prevent, detect and correct Suspected Breaches of the Business Principles.
2. This Policy is meant to be in addition to, not to replace any applicable national legislation. Where the terms of this Policy, in comparison with applicable laws, provide for stronger or additional safeguards, rights or remedies for the Employees, the terms of this Policy apply. Where there is a conflict between mandatory local law and this Policy, including but not limited to mandatory local requirements related to the (limitation of the) Scope or (limitation of) the Suspected Breaches of the Business Principles that can be reported under this Policy, mandatory local law shall prevail. In the event of a conflict DHV may set up additional country specific rules or guidelines
3. In view of the possible negative consequences for a Person Involved, this Policy is to be used as an ultimate remedy, i.e. if no other means are available to address the matter. Before submitting a report in accordance with this Policy, DHV encourages its Employees to address possible issues first at a local level with their Manager and, if this does not lead to a satisfactory outcome, with the manager of their Manager.
4. Employees may only report Suspected Breaches of the Business Principles within the Scope. Reports about any other fact or issue and reports which are not sufficiently substantiated shall not be investigated by DHV, unless the protection of the vital interests of DHV or the safeguarding of the physical or moral integrity of the Employees are at stake, in which case, the Report shall be immediately forwarded to the relevant departments of the relevant DHV Group Companies.
5. Reports outside the Scope shall be dealt with through DHV's regular information and reporting channels.
6. Reporting of Suspected Breaches of the Business Principles through the procedure set up under this Policy is not compulsory. An Employee not reporting a Suspected Breach of the Business Principles will therefore not be sanctioned unless the Employee is obliged to report such matters by his employment agreement.
7. Should an Employee make a Report in good faith, even if the facts later turn out to be inaccurate or do not trigger any particular further action, he or she shall not be sanctioned and his or her position shall not be at risk.

Article 3: Procedure Reporting to Local or Group Compliance Officer

1. Without prejudice to articles 4 and 5 below, Employees may report a Suspected Breach



of the Business Principles to the Local or Group Compliance Officer. The location of the Local Compliance Officer can be found on the SpeakUp Pocket Reference Card. The Group Compliance Officer can be reached through email address SpeakUp@dhv.com.

A Suspected Breach of the Business Principles reported anonymously by e-mail shall not be followed up on unless the Reporting Employee has been informed by e-mail of the facts outlined in article 5.1 and the Reporting Employee has re-confirmed that he or she wishes to remain anonymous.

If a Suspected Breach of the Business Principles reported to the Local or Group Compliance Officer concerns a situation described in article 4, such Suspected Breach of the Business Principles shall be forwarded to the Management of DHV Holding B.V. via the Secretary to the Supervisory Board.

2. Upon receipt of a Report referred to in article 3.1, the Local or Group Compliance Officer shall register that Report in the Quarterly Report Claims and Risks. Such Report shall mention the date that the Employee reported the Suspected Breach of the Business Principles. The Report shall only contain such data as is strictly and objectively necessary to verify the Suspected Breach and shall state that the facts are only allegations at this time. The Reporting Employee shall receive a confirmation of receipt of the Report (including the date that the Report was filed).
3. The Local Compliance Officer shall send all Reports to the Group Compliance Officer.
4. After having registered the Report, the Group Compliance Officer will decide either to forward the Report to the appropriate Local Compliance Officer who will then be responsible for the (coordination of the) investigation into the alleged Suspected Breach of the Business Principles or to handle it himself. The Group Compliance Officer informs the Reporting Employee about the process which will take place with the Report. The Group Compliance Officer shall provide the appropriate Local Compliance Officer with a specific mandate to initiate and coordinate the investigation into the relevant Suspected Breach of the Business Principles.

If the Report relates to a Suspected Breach of the Business Principles regarding the higher management of DHV, the Local Compliance Officer or a severe misconduct the Group Compliance Officer shall keep the Report and remain responsible for the (coordination of the) investigation into the Suspected Breach of the Business Principles.

In such an event the provisions of articles 3.5 – 3.7 will apply, with the necessary changes being made, to such investigation. The Group Compliance Officer shall inform the Chairman of the Executive Board.



Appointment of Investigators and performance investigation

5. The Local Compliance Officer will appoint the Investigators who will perform the investigation into the relevant Report.
The Investigators will be pre-selected, specifically trained or instructed and bound by specific security and confidentiality obligations and be given a defined scope of action. In exceptional circumstances the Local Compliance Officer may appoint a third party who is not an Employee to be Investigator (for instance if the investigation requires specific expertise which is not readily available within DHV).
The investigation will be executed to the utmost extent in accordance with the DHV internal guidelines for investigations (Annex 3: Guidelines for Investigation).

Confidentiality

6. The Reporting Employee, the Group Compliance Officer, the Local Compliance Officer and the Investigators shall keep the Report confidential.
Information relating to the Report shall only be provided to those persons who need to know such information to execute their tasks under this Policy, to perform the investigation and to take any actions as a consequence of the Report.
In providing information, the name of the Reporting Employee shall not be disclosed (in particular shall not be disclosed to the Person Involved and to the Manager and other line management of the Reporting Employee).

The information shall further be provided in such a manner as to safeguard as much as possible the confidentiality of the identity of the Reporting Employee.
Information directly or indirectly revealing the identity of the Reporting Employee shall only be provided if such is indispensable for the investigation of the Suspected Breach of the Business Principles or any subsequent judicial proceedings.
Internal reporting in respect of progress and results of investigations into Reports will take place in aggregated and anonymous overviews only.
7. Within eight (8) weeks from the date that the Reporting Employee reported the Suspected Breach of the Business Principles, the Reporting Employee shall be given a written summary of the results of the investigation by or on behalf of the Group or Local Compliance Officer.
He or she will also be informed about any action taken in consequence of the Report.
8. If no summary can be given within eight (8) weeks, the Reporting Employee shall be notified of this by or on behalf of the Group or Local Compliance Officer and be given an indication as to when he or she will be informed of the results of the investigation.



Article 4: Reporting to the Management of DHV Holding B.V.

1. If the Suspected Breach of the Business Principles concerns the Group or Local Compliance Officer, the Employee may report the Suspected Breach to the Chairman of the Executive Board of DHV Holding B.V.
2. If the Suspected Breach concerns a matter relating to member(s) of the Executive Board, the Employee may report the Suspected Breach to the Chairman of the Supervisory Board of DHV Holding B.V. through the Secretary to the Supervisory Board of DHV Holding B.V.
3. The procedure described in articles 3.2 – 3.7 will apply, with the necessary changes being made, to Suspected Breaches of the Business Principles as described in article 4.1 and 4.2, with the understanding that if a Suspected Breach relates to the Group or Local Compliance Officer, such officer will not be informed of the reported Suspected Breach nor receive a copy of the report. Furthermore, such officer will not have access to any information relating to the relevant Report.

Article 5: Reporting to an External Contact Line; anonymity

1. An Employee may also report a Suspected Breach of the Business Principles to the SpeakUp Line by email, by phone or by visiting the SpeakUp Line’s reporting website. All contact details of the Speak Up Line can be found at www.dhvgroup.com/about-us/corporate-governance.
 When the Reporting Employee contacts the SpeakUp Line, the SpeakUp Policy is applicable.
 The SpeakUp Policy guarantees the Reporting Employee:
 - that the identity of the Reporting Employee shall not be disclosed (in particular shall not be disclosed to the Person Involved or to the Manager and other line management of the Reporting Employee);
 - that information in relation to the Report shall be provided in such a manner as to safeguard as much as possible the confidentiality of the identity of the Reporting Employee;
 - that information (indirectly) revealing the identity of the Reporting Employee shall only be provided if such is indispensable for the investigation of the Suspected Breach of the Business Principles or subsequent legal proceedings;
 - that information in relation to the Report shall only be provided to those persons who have a need to know such information to execute their tasks under this Policy, to perform the investigation and any action taken in consequence of the Report.



If the Reporting Employee fears repercussions as a result of his or her reporting the Suspected Breach of the Business Principles, the Reporting Employee may insist on remaining anonymous (either in relation to DHV or also in relation to the SpeakUp Line).

The Reporting Employee's insistence on anonymity may have as a consequence that the Report will not be (fully) investigated, depending on the nature and severity of the Suspected Breach of the Business Principles.

2. The Operator will draw up a transcript of the Report and register this Report in the Complaints Database.
If the Reporting Employee has requested anonymity, the Report will not contain the name of the Reporting Employee.
3. The Operator will notify the Group Compliance Officer when a Report has been registered in the Complaints Database.
The Group Compliance Officer shall verify whether the Report meets the criteria set out in article 2.3 and notify the appropriate Local Compliance Officer to initiate investigation of the Report.
4. The procedures described in articles 3.2 - 3.5 will apply, with the necessary changes being made, except for the fact that the Reporting Employee will receive an electronic confirmation of receipt of the Report as referred to in article 3.2.
5. The SpeakUp Line will provide the Reporting Employee with a unique confidential registration number.
6. In order to be able to check the status of the investigation of the Suspected Breach of the Business Principles reported by him, the Reporting Employee can call the SpeakUp Line for an update, by using his confidential registration number.
7. In the event the Reporting Employee has revealed his or her identity to the SpeakUp Line but insists on remaining anonymous in relation to DHV, the identity of the Reporting Employee may only be revealed by the SpeakUp Line if:
 - it is indispensable for the investigation or subsequent legal proceedings and then only if the Reporting Employee has agreed to reveal his or her identity;
 - it is required by law or important public interest; or
 - the Report has been submitted by the Reporting Employee maliciously or for the purpose of self-interest.

The information about the identity of the Reporting Employee will only be disclosed to



those persons who need to know such information to the extent necessary for the purposes referred to under point 7 above.

Article 6: Informing the Person Involved

1. The relevant Local Compliance Officer or the Group Compliance Officer General or the Chairman of the Supervisory Board of DHV Holding B.V., will inform the Person Involved as soon as practicably possible after receipt of the Report, unless there is a substantial risk that notification of the Person Involved would jeopardize the ability of DHV to effectively investigate the Suspected Breach of the Business Principles or gather the necessary evidence.

The Person Involved shall be informed of:

- the Suspected Breach of the Business Principles he or she is accused of;
- who will receive the Report;
- the fact that DHV is responsible in the context of this Policy;
- his or her right of access and correction.

The identity of the Reporting Employee shall not be disclosed.

2. In the event the Person Involved cannot be informed immediately, he or she will be informed as soon as the risk referred to in article 6.1 ceases to exist. The Officer dealing with the Report shall evaluate and decide when to inform the Person Involved. This evaluation shall take into account other measures, including, but not limited to, technical and organizational measures that can be taken to prevent the destruction of evidence.
3. After the Person Involved has been informed of a Report, the Person Involved will be interviewed to enable the Person Involved to give his or her view on the facts upon which the Report is based. The Person Involved will also be notified as soon as possible whether or not he or she will be suspended (if possible under applicable law) whilst the Suspected Breach of the Business Principles is being investigated.
4. After the investigation has been concluded, follow-up actions shall be decided by responsible management as soon as possible but no later than within eight (8) weeks after the investigation has been concluded. Once a decision is made the Person Involved will be informed if and what action will be taken as a consequence of the Report.





If the Person Involved is informed that no action will be taken, any suspension of the Person Involved will from that date automatically terminate.

Article 7: Sanctions

- 1 Any abuse of the procedure as set up under this Policy, including but not limited to the reporting of Suspected Breaches of the Business Principles maliciously or for the purposes of benefiting the Reporting Employee's own interest, may result in disciplinary action or criminal proceedings, where applicable, against the Employee who abused the procedure.
- 2 Complaints about (the application of) the Policy shall be submitted to the Secretary to the Executive Board.
The Secretary to the Executive Board, having received advice from the Group Compliance Officer, shall give his decision with regard to the submitted complaint and the action taken in consequence of the submitted complaint within eight (8) weeks after receipt of the complaint



Article 8: Protection of Personal Data

Data Controller

1. DHV Holding B.V., will be the Data Controller with regard to any Suspected Breach of the Business Principles reported under this Policy.
Further Data Controllers may be (other) local DHV Companies.
2. The Data Controllers will only process Personal Data for the Scope.
3. The processed Personal Data shall be limited to the identity, functions and contact details of the Reporting Employee, the Person Involved and all persons participating in the investigation and handling of the Report, the reported facts, the information gathered during the investigation, the results of the investigation and the actions that will be taken following the investigation.

Data Processor

4. The Operator acts on behalf of the Group Compliance Officer as a Data Processor. Under its agreement with DHV Holding B.V. that is concluded also on behalf of all the other DHV Companies, the Operator shall:
 - only process the relevant Personal Data in accordance with the instructions of DHV



Holding B.V.

- maintain strict confidentiality of the Personal Data and provide it only through the communication channels specified in writing by DHV Holding B.V.
- take appropriate technical and organizational security measures to protect the Personal Data, including but not limited to access control to databases, reinforced confidentiality agreements with staff of the Operator and password protection of files
- allow DHV Holding B.V. the right to review the measures taken by Operator and the Operator shall submit its data processing facilities to audits conducted by DHV Holding B.V. in connection therewith; and
- comply with DHV Holding B.V. instructions for removal or destruction of Personal Data and in any event return all paper and electronic materials including Personal Data when the agreement with DHV Holding B.V. is terminated, unless DHV Holding B.V. instructs the Operator to destroy them, in which case, the Operator shall confirm in writing that such materials have been deleted or destroyed.

Security

5. The Operator, Group and Local Compliance Officer will take the necessary technical and organizational measures to adequately safeguard the Personal Data against loss or unauthorized access.
 DHV Holding B.V. has instructed the Operator to do the same.
 Such measures will include authentication processes and other means necessary to protect the Reporting Employee’s identity, passwords and personal identifiers, logging access to data and regular review of log files.
 All persons participating in the investigation and handling of the Report shall be bound by specific reinforced security and confidentiality obligations.
 The Personal Data may be collected by any data processing means, whether electronic or not. These means shall in all events be solely dedicated to the procedure as set out under this Policy, i.e. the Personal Data shall in all cases be processed separately from other Employee information systems or Employee files.

Storage and removal

6. Personal Data relating to Reports that have been found unsubstantiated shall be removed straight away.
 Data relating to Reports about substantiated Suspected Breaches of the Business Principles will be removed within eight (8) weeks after the verification work is completed, unless disciplinary action is taken or court proceedings are filed against the Person Involved or the Reporting Employee filed a report in bad faith, in which events the data will be removed within eight (8) weeks after the disciplinary action or any court proceedings, including any appeal, have been completed.
 “Remove” means destruction of the Personal Data or adaptation of the Personal Data in such a way that identification of the Person Involved and the Reporting Employee



are no longer possible.

After the above mentioned storage periods are lapsed, the Personal Data may only be kept for archiving and statistical purposes in accordance with applicable national laws.

Any access to the Personal Data shall then be restricted to persons appointed by a decision of the Group Compliance Officer for specifically determined purposes.

Rights of access/correction/removal

7. Any Employee may, at any time, ask the relevant Local Compliance Officer whether or not a Suspected Breach of the Code of Conduct has been reported about him or her. If so, the Employee will be provided with a complete written overview of the Personal Data available about him or her unless this would seriously hinder the investigation. If Personal Data proves to be incorrect or irrelevant, the Person Involved can request correction or removal of that data.
8. The Person Involved has a right to object to the processing of Personal Data in relation to a Report on compelling legitimate grounds relating to his or her particular situation, unless the legitimacy of the processing by DHV is based on a legal obligation. DHV will inform the Person Involved of its decision within four (4) weeks.
9. Replies to a request for access, correction or removal shall be provided in writing as soon as reasonably practicable but no later than four (4) weeks. Any refusal shall be in writing and shall set out the reasons behind the decision.
Articles 8.7, 8.8 and 8.9 shall be applied in accordance with the Dutch Protection of Privacy act.



Transparency

10. Without prejudice to the other information requirements under this Speak Up Policy:
 - The Policy shall be made available on the corporate intranet sites of DHV Group companies and shall further be made available upon request;
 - this Policy shall be made available on the DHV i-portals or by other means which allow Employees to easily access its content; and
 - Employees shall be informed as to:
 - the existence, purposes and functioning of the Policy and Internal Reporting Procedure
 - the rights of a Person Involved to access, correction and removal of Personal Data relating to him or her

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- any export of their Personal Data, insofar as required under applicable law
- the fact that the identity of the Reporting Employee may remain confidential except if disclosing the identity is indispensable for the investigation of the Suspected Breach of the Business Principles or subsequent legal proceedings, if such is required by applicable law or if the Report has been submitted maliciously or for the purposes of self-interest
- the fact that abuse of the procedure set up by this Policy may attract disciplinary sanctions; and the fact that reporting in good faith shall not attract disciplinary sanctions.

Disclosure to third parties outside European Community

11. If it is necessary to disclose Personal Data to a person or legal entity in a country outside the European Community that does not ensure an adequate level of protection in the meaning of directive 95/46/EC of October 24, 1995, the requirements under applicable law relating to international transfers of personal data shall be complied with.

Article 9: Effective Date

This Manual Speak Up shall take effect on August 1, 2010.