



THE INTERNAL REPORTING PROCEDURE

(version March 14th 2013)

1. SCOPE & PURPOSE

- 1.1 This Internal Reporting Procedure describes the means by which reports of confirmed or suspected incidences of fraud and misconduct are handled.
- 1.2 This Internal Reporting Procedure applies to all employees of the KPN Group, including his subsidiaries (and all employees who are hired to do a certain task or function on behalf of KPN).

2. SUSPICION OF MISCONDUCT OR FRAUD

- 2.1 All employees with knowledge of suspected misconduct are encouraged to report all suspicions of fraudulent, unethical or unlawful conduct in serious violation of the Code of Conduct,
- 2.2 All employees are encouraged to report these suspicions through normal reporting procedures. These are reports at your direct manager, the KPN counselor or the KPN Helpdesk Security, Compliance & Integrity.
- 2.3 In cases this is not an option, the employee could use the following options:
 - I. Report by phone with the aid of the KPN Speak Up Line;
 - II. Report by internet with the aid of the KPN Speak Up Line;
 - III. Report by letter at the Audit Committee KPN N.V.
- 2.4 Through these options above, reports can be made anonymously, unless the complainant specifically gives his or her name. Speak Up is facilitated by an independent organization with the name People in Touch.
- 2.5 In order to minimize unclear and false reporting, KPN has decided not to investigate any anonymous reports, which are received through other channels than the Speak Up Line and the Audit Committee KPN N.V.

3. RESPONSIBILITIES

- 3.1. All reports coming in anonymously through the KPN Speak Up Line will be sent anonymous to the assigned officers: the Group Compliance & Risk Officer, de Chief Security Officer or the Chief Auditor of KPN. Anonymous reports by letter addressed at the Audit Committee KPN N.V. will also be sent anonymous to the assigned officers: the Group Compliance & Risk Officer, de Chief Security Officer or the Chief Auditor of KPN. Reports in which the complainant uses his or her name will be sent to the assigned officers in this way.
- 3.2 The Group Compliance & Risk Officer, de Chief Security Officer or the Chief Auditor of KPN, upon receipt of reports of alleged misconduct or fraud, will evaluate and assess the information received, and determine the appropriate course of action. The assigned and relevant Officer will ensure that all reported cases are investigated, documented appropriately, and reported the designated officers at KPN and the complainant.

3.3. The complainant receives an unique reporting number. The results of the investigation will always be shared with the complainant, unless the report is done anonymous by letter. An anonymous complainant by phone, can call back to the KPN Speak Up Line a week after the report to hear an reaction on his or her report. In case of anonymous report by the official internet site of KPN Speak Up Line the complainant can log in with his unique reporting number to read the reaction or follow up. If the report is received by letter at the Audit Committee KPN N.V, the complainant will be informed by this committee.

3.4 Management of KPN is obliged to co-operate fully with and assist whoever is appointed to investigate the misconduct.

4 REPORT NOT UNDER INVESTIGATION

4.1 KPN's assigned officers (the Group Compliance & Risk Officer, de Chief Security Officer or the Chief Auditor of KPN) have the right not to investigate a report. This can be the case when:

- a) There is insufficient information for an adequate investigation and if there is no possibility of obtaining further information;
- b) It is established that the report was made in bad faith.

5. REPORTING IN BAD FAITH

5.1 KPN takes the practice of reporting in bad faith very seriously. This act is considered to be a serious breach of the Code of Conduct. Disciplinary action will be taken against employees reporting in bad faith.

6. PROTECTION & RIGHTS OF THE COMPLAINANT

6.1 The identity of all complainants will be protected and KPN has a strict policy of non-retaliation against complainants under this procedure. This right of non-retaliation is guaranteed by KPN and violation of this right will result in disciplinary actions against the violator.

6.2 This protection is applicable to those complainants who follow this Internal Reporting Procedure.

6.3 Even when the procedure has been followed correctly, there are two exceptions when a complainant's protection cannot be guaranteed, these are:

- a) In cases where it is established that a report has been made in bad faith;
- b) If the report itself is a criminal offence.

7. PROTECTION & RIGHTS OF THE ACCUSED

7.1 When a person is officially under investigation, then he/she needs to be notified about this fact. KPN will take a maximum of three days before notifying the person under investigation. This period can be extended if there is a substantial risk of destruction of evidence and/or impediment to the investigation.

8. DATA PROTECTION & PRIVACY

8.1 KPN and the assigned officers will treat all information received in strict confidence. The privacy of both the complainant and the subject(s) in the reports will be protected.

8.2 The use of personal data complies with applicable Dutch legislation namely 'Wet Bescherming Persoonsgegevens (WBP)'.

9. DATA PROTECTION & PRIVACY

9.1 The Company and the assigned officers will treat all information received in strict confidence. The privacy of both the complainant and the subject(s) in the reports will be protected.

9.2 The Internal Reporting Procedures relies on the processing of personal data; therefore data protection rules are applicable. The Company complies with the applicable rules.

10. CONTACT DETAILS

I. KPN Helpdesk Security, Compliance & Integrity

Phone number for calls from The Netherlands: 0800 4040442

Phone number for calls from abroad: +31 30 6588448

E-mail address: securityhelpdesk@kpn.com

II. Speak Up Line

Nr.	Country	Freephone Number	URL	Access Code	Language Options		
					Option 1	Option 2	Option 3
1	Belgium	0800 808 63	www.speakupfeedback.eu/web/2avvus/be	57650	Dutch	French	English
2	Brazil	0800 891 9678	www.speakupfeedback.eu/web/2avvus/br	19245	Brazilian Portuguese	US English	
3	Colombia	01800 944 0692	www.speakupfeedback.eu/web/2avvus/co	67431	Latin-American Spanish	US English	
4	Germany	0800 000 7534	www.speakupfeedback.eu/web/2avvus/de	57640	German	English	
5	Hungary	0680 981 359	www.speakupfeedback.eu/web/2avvus/hu	80223	Hungarian	English	
6	Malaysia	1800 884 307	www.speakupfeedback.eu/web/2avvus/my	13564	Malay	English	
7	Mexico	018001234618	www.speakupfeedback.eu/web/2avvus/mx	85085	Latin-American Spanish	English	
8	Singapore	1800 823 2206	www.speakupfeedback.eu/web/2avvus/sg	02869	English	Malay	
9	Spain	900-973174	www.speakupfeedback.eu/web/2avvus/es	12379	Spanish	English	
10	Switzerland	0800 561 422	www.speakupfeedback.eu/web/2avvus/ch	20849	German	French	English
11	The Netherlands	0800 022 2931	www.speakupfeedback.eu/web/2avvus/nl	57660	Dutch	English	
12	UK	0800 169 3502	www.speakupfeedback.eu/web/2avvus/gb	46504	English		

The general website of Speak Up is: <https://www.speakupfeedback.eu/web/2avvus>

III. Audit Committee KPN N.V.

The report by letter can be addressed to:

Drs. D.J. Haank

Chairman of the Audit Committee Koninklijke KPN N.V.

p/a secretariaat Raad van Commissarissen KPN

Postbus 30000

2500 GA Den Haag

Nederland