



# Complaints and Appeals Policy

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# 1. Purpose

Just Matter is committed to delivering independent, high-quality ESG assurance and audit services with integrity, impartiality, and professional care. This Complaints and Appeals Policy establishes a transparent, fair, and accessible process for the receipt, evaluation, and resolution of external complaints and appeals relating to Just Matter's assurance activities, decisions, or conduct.

The policy is designed to support confidence in Just Matter's work by ensuring that concerns are handled objectively, promptly, and without prejudice to independence or impartiality.

# 2. Scope

This policy applies to external complaints and appeals submitted by clients, audited entities, scheme owners, regulators, partners, or other external stakeholders.

It covers:

- Complaints regarding the conduct, quality, or integrity of assurance or audit activities
- Complaints regarding personnel involved in assurance engagements
- Appeals against assurance conclusions, opinions, or decisions issued by Just Matter

This policy does not cover internal employment grievances, which are addressed under separate internal procedures.

# 3. Definitions

**Appeal:** A formal request by an external party for reconsideration of an assurance conclusion, opinion, or decision issued by Just Matter.

**Complaint:** An expression of dissatisfaction from an external party relating to Just Matter's assurance services, personnel, or operations, where a response or resolution is expected.

**Feedback:** Information or observations provided by an external party regarding Just Matter's services, communications, or processes, intended to share views or suggestions and not requiring a formal complaint or appeal.

**Inquiry:** A request from an external party seeking information, clarification, or guidance regarding Just Matter's services, methodologies, scope of work, or general operations, without expressing dissatisfaction or contesting a decision.

## 4. Principles

Just Matter manages complaints and appeals in accordance with the following principles:

- **Impartiality:** All complaints and appeals are handled objectively, without conflict of interest, and free from undue influence.
- **Independence:** Individuals involved in the review of a complaint or appeal are independent of the matter being reviewed.
- **Fairness:** All parties are given the opportunity to present relevant information.
- **Confidentiality:** Information is handled sensitively and disclosed only as required to resolve the matter.
- **Transparency:** Processes and outcomes are communicated clearly to relevant parties.
- **No Retaliation:** Submitting a complaint or appeal will not result in discriminatory or adverse treatment.

## 5. Submission of Complaints and Appeals

Complaints and appeals must be submitted in writing and should include sufficient detail to allow proper evaluation, including:

- Name and contact details of the submitting party
- Description of the complaint or grounds for appeal
- Relevant dates, engagement references, and supporting information

Submissions should be made via the Feedback, Complaints and Appeals form published on Just Matter's website or provided during the engagement. Specifically, <https://www.justmatter.com/feedback>

## 6. Receipt and Acknowledgement

All complaints and appeals are formally recorded upon receipt.

Just Matter will acknowledge receipt in writing within a reasonable timeframe and confirm:

- That the complaint or appeal has been received
- The next steps in the process
- An indicative timeline for review

## 7. Evaluation and Investigation

Complaints and appeals are reviewed by personnel who were not directly involved in the subject matter.

The evaluation process may include:

- Review of engagement documentation and evidence
- Consultation with relevant personnel
- Requests for additional information from the submitting party

For appeals, the review focuses on whether the assurance decision was reached appropriately, consistently, and in accordance with applicable professional requirements.

## 8. Decision and Outcome

Based on the evaluation, Just Matter will determine appropriate actions, which may include:

- Confirmation of the original decision
- Revision or withdrawal of an assurance conclusion
- Corrective actions to address identified issues
- Improvements to procedures or controls

The outcome, including the reasons for the decision, is communicated in writing to the submitting party.

## 9. Timeliness

Just Matter seeks to resolve complaints and appeals as promptly as practicable, taking into account their complexity and the need for a thorough and impartial review.

Where resolution requires additional time, the submitting party will be informed of the status and expected timeframe.

## 10. Records and Monitoring

All complaints and appeals, along with their outcomes, are documented and retained in accordance with Just Matter's record-keeping and confidentiality requirements.

Complaints and appeals are periodically reviewed to identify trends, systemic issues, and opportunities for continual improvement.

## 11. Confidentiality and Data Protection

Information related to complaints and appeals is treated as confidential and managed in accordance with applicable data protection and confidentiality obligations.

## 12. Review of Policy

This policy is reviewed periodically to ensure ongoing suitability, effectiveness, and alignment with Just Matter's assurance activities and professional obligations.