

REGULATIONS AUDIT COMMITTEE KONINKLIJKE (ROYAL) HASKONINGDHV GROEP B.V.

Article 1

Adoption and scope

- 1.1. These Regulations were adopted by the Supervisory Board (hereinafter referred to as 'the SB') of Koninklijke (Royal) HaskoningDHV Group B.V. (hereinafter referred to as 'the Company'), in its meeting on 8 March 2018 and may only be amended by a written resolution of the SB.
- 1.2. The basis of the regulations of the Audit Committee (hereinafter referred to as 'the AC') is the Dutch Corporate Governance code in force.
- 1.3. These Regulations are also available in Dutch. In the event of any conflict or lack of clarity, the Dutch version of the Regulations will prevail.
- 1.4. The Regulations are posted on the Company's website in both languages.

Article 2

Mission and objectives

- 2.1. The AC is a standing committee of the SB that supports the SB in discharging its responsibilities and preparing for decisions in the area of supervision, mainly with respect to:
 - a. the effect of the internal risk management and control systems, including supervision of compliance with the relevant laws and regulations and supervision of the effect of codes of conduct;
 - b. the provision of financial information by the Company (accounting principles, application and assessment of effects of new rules, insight into the processing of estimated items in the annual accounts, forecasts, work of internal audit and external auditor, etc.);
 - c. the observance of the recommendations and following up on the comments made by internal audit and external auditor;
 - d. the role, organisation and performance of the internal audit department;
 - e. the Company's policy with respect to tax planning;
 - f. the relationship with the external auditor, particularly including his independence, remuneration and any non-audit work for the Company;
 - g. the Company's financing;
 - h. the use of information and communication technology;

This does not change the fact that the responsibility for supervision lies primarily with the SB.

- 2.2. The AC has an effective working relationship with the Executive Board (hereinafter referred to as 'the EB'), the internal audit department and the external auditor. The AC has adequate insight into the Company's operations and the risks to which the business is exposed.

Article 3

Authority

Within the scope of its responsibilities, the AC may:

- a. obtain any form of information that it needs from:
 - every member of the EB;
 - every employee;
 - external parties;
- b. obtain external professional advice;
- c. ensure, if necessary, that the officers of the business (such as EB members, the Internal Audit director and the Group Compliance Officer) attend its meetings.

Article 4

Organisation

- 4.1. The AC consists of a maximum of 3 (three) members. There are no substitute members. Not more than one member may be dependent within the meaning of the provisions of article 2.1.8. of the Code.
- 4.2. The chair of the AC preferably has financial expertise. At least one member of the AC must have thorough knowledge of and experience with financial reporting and risk management.
- 4.3. The AC will not be chaired by the chair of the SB or by a former member of the EB of the Company.
- 4.4. The Secretary of the AC is the Internal Audit director.
- 4.5. The CFO, the Corporate Finance director and the Internal Audit director will attend the regular meetings, unless the AC decides otherwise for substantial reasons. The chair of the EB and other members of the SB have a standing invitation to attend the regular meetings of the AC.
- 4.6. The external auditor will in any case be present at the meetings in which the following items will be discussed: the audit plan, the management letter as a result of the interim control and the report on the audit of the annual accounts.
- 4.7. The AC will consult with the external auditor as frequently as it deems necessary, but in any case once a year, without the presence of the EB.
- 4.8. The external auditor may request that the chair of the AC convenes a meeting. However, the necessity to convene will be determined by the chair. The AC is the first point of contact for the external auditor when he discovers any irregularities in the content of financial reports.
- 4.9. The AC will provide the SB with the minutes of the meetings and its findings, if required with the corresponding documents.

Article 5

External audit

- 5.1 The AC assesses the scope and approach to the audit proposed by the external auditor and ensures that no limitations are imposed with respect to the scope.
- 5.2 The AC monitors the performance of the external auditor.
Within this scope, the AC reports annually to the SB on developments in the relationship with the external auditor, in particular his independence (including the advisability of rotating partners responsible within the office in charge of the audit and of performing non-audit work).
- 5.3 At least once every 4 (four) years the AC prepares an analysis of the performance of the external auditor, verifies the independence of the external auditor, which also means that the extent of the services rendered is compared with all consultancy services purchased by the Company and makes recommendations to the SB about the reappointment of the external auditor.
- 5.4 The AC discusses separately with the external auditor any matters that the AC or the external auditor thinks should be discussed in private.

Article 6

Internal audit department

- 6.1 The AC takes note of the department's organisation and, annually, of the audit plan and ensures that there are no wrongful limitations.
- 6.2 The external auditor and the AC will be involved in drafting the work plan of the internal audit department.
- 6.3 The AC assesses the organisation and effectiveness of the internal audit department and takes note of the findings.

Article 7

Other responsibilities

- 7.1 The SB may amend these Regulations at all times and/or revoke any powers granted to the AC.
- 7.2 The AC evaluates its own performance on an annual basis.