



**Section: Corporate Governance**  
**Title: Audit Compliance Complaint Procedures**  
**Responsibility: Human Resources**  
**Scope: All Employees**

**Policy: GOV-105**  
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**Effective: June 15, 2004**

It is the policy of inVentiv Health, Inc. (the “Company”) to encourage employees and others (collectively, “Complainants”), through postings and otherwise, when they reasonably believe that questionable accounting or auditing conduct practices have occurred or are about to occur, to report those concerns to the Audit Committee of the Board of Directors of the Company. The following constitute the procedures adopted by the Audit Committee for (1) the receipt, retention and treatment of complaints regarding accounting, internal controls and auditing matters; and (2) the confidential, anonymous submission by employees of the company of concerns regarding accounting and auditing matters:

1. The Company will maintain a special mail address for receiving complaints concerning accounting, internal controls and auditing matters. Any submissions may be made anonymously, and all submissions will be treated confidentially. The Company will publish on its web site this mail address. The Company will make this mail address available to its employees through a corporate intranet or other means. If the mail address is not in care of the Company’s outside counsel, employees will be advised that they may in the alternative submit complaints to the Company’s outside counsel. Copies of internal and external complaints concerning accounting, internal controls and auditing matters, if received other than through outside counsel, will be promptly forwarded to outside counsel promptly for review.
2. The Company will notify employees, through the Code of Business Conduct and Ethics and otherwise, that it is the policy of the Company not to allow retaliation for reports of misconduct by others made in good faith by employees.
3. Copies of all complaints regarding accounting, internal accounting controls, or auditing matters, however received by the Company, will be provided to members of the Audit Committee on a quarterly basis; provided, however, that any such complaints received in respect of any executive officer of the Company will be brought to the attention of the chair of the Audit Committee within two business days. Complaints that are determined not to relate to accounting, internal accounting controls, or auditing matters will generally be forwarded to the Chief Financial Officer or, if they concern the Chief Financial Officer (and do not relate to accounting, internal accounting controls or auditing matters), the Chief Executive Officer. However, any complaint addressed to the Audit Committee that indicates that it is being submitted confidentially, regardless of its subject matter, will be forwarded to the Audit Committee without any copy being given to the Chief Financial Officer or the Chief Executive Officer.

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4. The originals and all copies of complaints that are maintained by the Company will, to the extent practicable, be maintained in locked file drawers or, if received electronically, in password-protected files, in order to maintain the confidential treatment of such complaints.
5. Copies of all complaints regarding accounting, internal accounting controls or auditing matters, however received, will be provided to the Company's independent auditors.
6. Complaints provided to the Audit Committee concerning accounting, internal accounting controls or auditing matters will be docketed and investigated by the Audit Committee. The status of all docketed complaints will be reported on a quarterly basis to the full Board. Upon completion of an investigation, the Audit Committee shall issue its findings to the Chief Executive Officer and the Board of Directors. Upon receipt of the findings of the Audit Committee, the Board of Directors shall take corrective action, if necessary. The Audit Committee shall also report its findings and corrective action, if any to the Complainant if the Complainant has been identified.
7. The Audit Committee will report to the Board at least annually regarding the Audit Committee's complaint procedures and the Company's complaint procedures under its Code of Business Conduct and Ethics (the "Code"). For the purpose of preparing such report, the Chief Financial Officer will be requested to prepare a summary of all complaints received by the Chief Financial Officer pursuant to the Code that have not previously been reported to the Audit Committee. In conjunction with this report, the Audit Committee will review the Code and recommend to the Board any changes to the Code that the Audit Committee deems appropriate for consideration by the Board.
8. The Audit Committee may on an ad hoc basis institute additional procedures, including the retention of outside counsel or other advisors, for the treatment of any complaint that is before it.
9. The Audit Committee minutes will document the actions of the Audit Committee regarding complaint handling. The Chairman of the Audit Committee will provide to the corporate secretary the completed investigation file which is to be stored in the corporate files and retained for six years.

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### **Complaints Regarding Accounting, Internal Accounting Controls and Auditing Matters**

Complaints relating to inVentiv's accounting, internal accounting controls or auditing matters may be submitted to the Audit Committee in writing at the following address:

Audit Committee  
inVentiv Health, Inc.  
In care of Law Office of Kenneth G. Alberstadt  
111 Broadway, 18th Floor  
New York, New York 10006

While complaints may be submitted anonymously, a contact name and number is appreciated, will remain confidential and will be used only if additional questions are required to complete an internal investigation.