



Whistleblowers' procedure of

OctoPlus N.V.

INTRODUCTION

This Procedure was adopted in the meeting of the Supervisory Board meeting of 25 August 2006, by the unanimous vote of all members of the Supervisory Board of OctoPlus N.V., such in accordance with Article 13 of the Regulations of the Supervisory Board.

Capitalised terms used herein shall, unless otherwise indicated in Article 1 of this Procedure, have the meaning set forth in the List of Definitions as attached to the Regulations of the Supervisory Board.

Chapter I. Definitions

Article 1

In these rules the following terms shall have the following meanings:

- **Confidential Advisor:** the corporate director human resources at the Company's corporate headquarters in Leiden, the Netherlands;
- **Employee(s):** person(s), employed or otherwise, working for the company and its group companies;
- **Line Manager:** the person directly managing the Employee(s) concerned;
- **Suspected Irregularity:** a suspicion based on reasonable grounds with regard to the Company and in connection with:
 - a. an (imminent) criminal offence;
 - b. an (imminent) violation of laws and regulations;
 - c. an (imminent) intentional provision of incorrect information to public bodies;
 - d. a violation of rules of conduct applicable within the Company; or
 - e. (imminent) intentional suppression, destruction or manipulation of information regarding or relating to any suspicion referred to above under a. up to and including d.

Chapter II. Procedure

Article 2

- 2.1 Unless an exception applies as referred to in Article 4.2, Employees shall report Suspected Irregularities internally to their Line Manager or, if they consider reporting to their Line Manager inappropriate, to the Confidential Advisor. They may also report to the Confidential Advisor in addition to the Line Manager.
- 2.2 The report shall be submitted in writing and including motivation to the Line Manager or the Confidential Advisor. Reports that do not include motivation are not eligible for consideration.

- 2.3 The Line Manager or the Confidential Advisor shall discuss the report with the Employee and on request make a written record of the matters so discussed and the Employee concerned and the Line Manager or the Confidential Advisor shall sign the record for approval. The Employee shall receive a copy of the record.
- 2.4 The Line Manager or the Confidential Advisor shall procure that the chairman of the Executive Board shall be informed immediately of a Suspected Irregularity and of the date on which it was reported, and shall procure that the chairman of the Supervisory Board receives a copy of the Employee's report and, if applicable, the record.
- 2.5 The chairman of the Executive Board shall send a confirmation of receipt to the Employee who reported the suspected irregularity. The confirmation shall refer to the original report.
This shall also apply where the Employee has reported his suspicions to the Confidential Advisor rather than his Line Manager.
- 2.6 Immediately after receipt of the Employee's report and, if applicable, the record, the Executive Board shall start an investigation into the Suspected Irregularity. The investigation conducted by or on behalf of the Executive Board, shall be conducted without revealing the identity of the Employee who has reported the suspected irregularity.
- 2.7 Without prejudice to Article 2.4, the Employee who has reported the Suspected Irregularity and the person to whom he has reported shall keep the report confidential. No information shall be provided to third parties in or outside the Company and its group companies without the consent of the chairman of the Executive Board. In providing information the name of the Employee and information shall not be disclosed and information shall otherwise be provided in such a manner as to safeguard where possible the anonymity of the Employee.

Article 3

- 3.1 Within eight weeks from his report, the Employee shall be informed in writing, by or on behalf of the chairman of the Executive Board, of the Executive Board's position with regard to the Suspected Irregularity and the action taken as a consequence of the Employee's report.
- 3.2 If no position can be given within eight weeks, the Employee shall be notified thereof by or on behalf of the chairman of the Executive Board and be given an indication as to when he will be informed of the Executive Board's position.

Chapter III. Reporting to the chairman of the Audit Committee

Article 4

- 4.1 The Employee may report the Suspected Irregularity directly to the chairman of the Audit Committee, if:
 - a. he disagrees with the position referred to in Article 3;
 - b. he has not been informed of a position of the Executive Board within the requisite period, as referred to in Articles 3.1 and 3.2;
 - c. the period as referred to in Article 3. 2 is, given all circumstances, unreasonably long and the chairman of the Executive Board has been requested in writing by the Employee to determine a shorter, reasonable period, but such period has not been granted within a reasonable time;
 - d. the Suspected Irregularity concerns a Executive Board member;
 - e. the Suspected Irregularity relates to accounting, general universalities regarding auditing or material fraudulent acts; or
 - f. an exception as referred to in the next paragraph applies.

- 4.2 An exception as referred to in Article 4.1 applies if there is:
 - a. a situation in which the Employee has reasonable grounds to fear an internal report would lead to countermeasures;
 - b. a previous, duly submitted, internal report about essentially the same irregularity, which has not removed the irregularity.

- 4.3 The report shall be submitted in writing (including a motivation) to the chairman of the Audit Committee. Reports that do not include motivation are not eligible for consideration.

- 4.4 The chairman of the Audit Committee shall discuss the report with the Employee, and on request make a written record of the matters so discussed and the chairman of the Audit Committee shall sign the record for approval and receive a copy of the record.

- 4.5 The chairman of the Audit Committee shall procure that the chairman of the Supervisory Board shall be informed immediately of a Suspected Irregularity was reported, and shall procure that the chairman of the Supervisory Board receives a copy of the Employee's report and, if applicable, the record.

- 4.6 The chairman of the Audit Committee shall send a confirmation of receipt to the Employee who reported the Suspected Irregularity. If the Employee had previously reported the Suspected Irregularity, the confirmation shall refer to the original report.

- 4.7 Immediately after receipt of the Employee's report and, if applicable, the record, the Supervisory Board shall start an investigation into the Suspected Irregularity. The investigation conducted by or on behalf of the Supervisory Board, shall be conducted without revealing the identity of the Employee who has reported the suspected irregularity.

- 4.8 Without prejudice to Article 4. 5, the Employee who has reported the Suspected Irregularity and the chairman of the Audit Committee shall keep the report confidential. No information shall be provided to third parties in or outside the Company and its group companies without the consent of the chairman of the Audit Committee. In providing information, the

name of the Employee shall not be disclosed and information shall otherwise be provided in such a manner as to safeguard where possible the anonymity of the Employee.

Article 5

- 5.1 Within eight weeks from his report, the Employee shall be informed in writing, by or on behalf of the chairman of the Audit Committee of the Supervisory Board's position with regard to the Suspected Irregularity and the action taken as a consequence of the Employee's report.
- 5.2 If no position can be given within eight weeks, the Employee shall be notified thereof by or on behalf of the chairman of the Audit Committee and be given an indication as to when he will be informed of the Supervisory Board's position.

Chapter IV. Legal protection

Article 6

The position of Employees who have reported a Suspected Irregularity in accordance with this Procedure shall not be affected in any way as a result of the report.

Chapter V. Other Provisions

Article 7

The Supervisory Board may amend this Procedure.

Article 8.

This Procedure shall be posted on the Company's website.