

## ***Code of Whistleblowing: full procedure***

### **Introduction**

Heineken has introduced the Heineken Business Principles (as defined hereafter) setting out the guiding business ethics principles for Heineken's business decisions and actions throughout the world applying equally to corporate actions and to the behaviour of individuals in conduction Heineken's business. The Heineken Business Principles have been implemented through various internal policies among which the Heineken Code of Business Conduct.

It goes without saying that ultimately a procedure to enable employees and other third parties to report serious suspected wrongdoings within the Heineken group (a so-called "whistleblowing procedure"), is part and parcel of a well-developed integrity culture within Heineken. To this end, we have adopted and implemented a formal Whistle Blowing Procedure in 2004.

Whistleblowing can have an enormous impact. That is the reason why it is important that our company prevents, what is sometimes called "the tragedy of whistleblowing", by creating an open and transparent culture of trust in which dialogue is encouraged, also about bad news. This procedure therefore is not intended to not replace Heineken's regular information and reporting lines, but is intended as an additional mechanism for the reporting of suspected serious wrongdoings, including breaches of the Heineken Business Principles and accompanying policies), through a dedicated channel. This whistleblowing procedure however does not replace any other more specific complaints procedures within the Heineken group (such as local procedures that may be in place to report cases of harassment). The procedure further has a complementary character and has no prejudice to any applicable national legislation. Where the terms of this procedure are stricter than applicable legislation or provide additional safeguards, rights or remedies for employees, the terms of this procedure will apply. The Heineken group companies will implement this whistleblowing procedure in their various jurisdictions and are entitled to amend this procedure (i) in order to comply with national applicable law; (ii) to include guidelines on the application of the procedure; or (iii) to include additional rules provided these are no less strict than the rules of this whistleblowing procedure. This Whistle Blowing procedure replaces the procedure that was adopted by the Heineken Executive Board in December 2004.

The whistleblowing procedure is based on the following principles:

- Heineken will act on any form of serious suspected wrongdoing within the Heineken group.
- Line management is responsible for managing the issue locally, the Executive Board (as defined hereafter) decides on International Reports (as defined hereafter) and in case of appeal.
- The whistleblower submitting a report in good faith will be offered protection and confidentiality. Although not to be encouraged, there is also a possibility to report anonymously. Reports can be made anonymously through a worldwide toll free external telephone service (24/7). This telephone service can also be used to contact the Integrity Committee.
- Local implementation and communication, including appointment of (a) Trusted Representative(s) (as defined hereafter), is the responsibility of the local general managers.
- The Integrity Committee (as defined hereafter):

- investigates reports of serious wrongdoing or malpractice on Corporate level, or joint ventures, on reports that cannot be handled on local level or are according to the whistleblower not properly handled on that level.
- advises the Regional Presidents and / or the Executive Board on reported serious wrongdoing or malpractice done in or on behalf of the company by any employee or instructed third party.
- monitors implementation and effectiveness of proper procedures in the Operating Companies, Regions and Corporate Office and the quality of the world-wide toll-free telephone service
- safeguards for occupational detriment (disciplinary action, dismissal, transfer, harassment etc.) to anyone who has made a disclosure of serious wrongdoing or malpractice in good faith and according to the set procedures

Persons wishing to raise a specific concern are encouraged to informally discuss the matter first with their direct superior or with the local Trusted Representative, before using the procedure as set out below.

This code is implemented by Heineken as an elaboration of the Heineken Business Principles and complies with applicable corporate governance regulations and codes of conduct, generally accepted principles of good corporate governance and good employment practices.

## **Definitions**

### *Code*

This code of whistleblowing.

### *Direct Superior*

The person directly supervising an Employee.

### *Employee*

A person currently employed or otherwise working for Heineken Group.

### *Executive Board*

The Executive Board of Heineken.

### *General Manager*

The highest executive manager of an Operating Company.

### *Group Corporate Relations*

The Group Corporate Relations department of Heineken Group.

### *Heineken*

Means Heineken N.V. with corporate seat in Amsterdam, the Netherlands.

*Heineken Business Principles*

The Heineken business principles aiming for superior financial, environmental and social performance, and reflecting the ambition to be a responsible and sustainable business.

*Heineken Code of Business Conduct*

The Heineken Code of Business Conduct as available through [www.heinekeninternational.com](http://www.heinekeninternational.com).

*Heineken Group*

Means (i) Heineken and (ii) any company, partnership or other entity, which from time to time is Controlled by Heineken; **Control** means the (beneficial) ownership of more than 50% of the issued share capital or the legal power to direct or cause the direction of the general management of a company, partnership or other entity (other than any power which arises in connection with the administration, receivership, insolvency or the appointment as trustee or other similar situation of the company, partnership or entity, under whatever law).

*Integrity Committee*

The committee set up by Heineken to act in that capacity, which activities include to foster awareness and control compliance of this Code.

*International Reports*

Reports that (i) involve the management of an Operating Company or Trusted Representatives; (ii) have multinational or international dimensions; or (iii) concern a joint venture.

*Operating Company*

Means any legal entity belonging to the Heineken Group.

*Person Involved*

An Employee who is suspected to have committed or facilitated or to intend to commit or facilitate a Suspected Serious Wrongdoing.

*Report*

The written record of the report of a Reporting Person about a Suspected Serious Wrongdoing drawn up in accordance with this Code.

*Reporting Person*

Any Employee, contractor, agent or other individual who is engaged or contracted under a contract for services to do work for Heineken Group, who (considers to) report(s) a Suspected Serious Wrongdoing in accordance with this Code.

### *Supervisory Board*

The Supervisory Board of Heineken.

### *Suspected Serious Wrongdoing*

A suspected (imminent) serious breach of (i) the Heineken Business Principles and the various internal policies and rules implementing the Heineken Business Principles, including the Heineken Code of Business Conduct; (ii) a breach of applicable laws, rules or regulations, codes of practice or professional statements; (iii) mismanagement; (iv) abuse of authority; (v) danger to public or worker health and safety or violation of other applicable working or employment conditions; (vi) other serious social misconduct; (vii) and intentional concealment of any malpractice or of any of the wrongdoings referred to above

### *Trusted Representative*

An Employee in a senior position appointed by a General Manager to act in that capacity.

### **General principles for whistleblowing**

- (a) The Code is set up in order to promote transparency, to underpin the risk management systems and to help protect the reputation of Heineken.
- (b) The possibility to report under this Code is restricted to reports about Suspected Serious Wrongdoings and restricted to reports filed by Reporting Persons. Reports about facts or issues outside the scope of this Code shall in principle be dealt with through the Heineken Group's regular reporting channels and complaints procedures. However, reports about facts or issues outside the scope of this Code, reports which are not sufficiently substantiated and reports related to Suspected Irregularities filed by other individuals than Reporting Persons can be handled in accordance with this Code if the protection of the vital interests of the Heineken Group or the safeguarding of the physical or moral integrity of Employees is at stake or when there is a legal obligation to communicate the relevant fact or issue to public authorities for the prosecution of crimes.
- (c) Provided that reporting of a Suspected Serious Wrongdoing is not part of an Employee's duty pursuant to his/her function within Heineken, reporting of Suspected Serious Wrongdoing is not compulsory, and not reporting of a Suspected Serious Wrongdoing will therefore not be sanctioned. One should note however that if he/she is aware of a criminal act committed within Heineken Group, not reporting such criminal act, may under circumstances entail that such not reporting person could be accessory to such criminal act.
- (d) Heineken highly encourages internal disclosure of Suspected Serious Wrongdoing by its Employees and will not cause occupational detriment (disciplinary action, dismissal, transfer, harassment etc.) to anyone who has made such disclosure in good faith and according to this Code.
- (e) The Code indicates a proper way in which concerns regarding Suspected Serious Wrongdoing can be raised within Heineken and outlines the procedures for careful disclosure of information about such wrongdoing to a third party if necessary.
- (f) The Code does not replace Heineken's regular information and reporting lines, but is intended as an additional mechanism to report a Suspected Serious Wrongdoing, including breaches of the Heineken Business Principles and the various policies and rules

implementing these principles, through a dedicated channel. This Code however does not replace any specific complaints procedures within the Heineken group (such as local procedures that may be in place to report cases of harassment). The Code has a complementary character and has no prejudice to any applicable mandatory national legislation; mandatory national legislation prevails over this Code. Where the terms of this Code are stricter than applicable national legislation or provide additional safeguards, rights or remedies, the terms of this Code will apply.

- (g) The Code respects confidentiality, and upon request and under specific circumstances, anonymity of Reporting Persons.
- (h) Heineken will not tolerate false and malicious Reports and will take disciplinary action where this occurs.
- (i) Operating Companies will implement this Code in their various jurisdictions and are entitled to amend this Code (i) in order to comply with national applicable law; (ii) to include guidelines on the application of this Code; or (iii) to include additional rules provided these are no less strict than the rules of this Code.

## **Procedure**

### *Fair hearing*

1. If a Suspected Serious Wrongdoing is raised that either has occurred, is occurring or is likely to occur, every Reporting Person is encouraged to act immediately in accordance with the seriousness of this wrongdoing.
2. In case of a Suspected Serious Wrongdoing, one should gather available relevant facts and (preferably documented) evidence that would convince a reasonable impartial observer. However, any Reporting Person is strongly recommended not to execute any investigation activities on his/her own.
3. In order to test judgement one can consider propounding a matter to its Direct Superior or the local Trusted Representative for analysis, judgement and advice both on content and procedure to be followed.
4. On request and at any time in the procedure, the responsible Direct Superior, Trusted Representative or Integrity Committee is willing to mediate between the Reporting Person and other relevant involved parties in order to facilitate a dialogue with regard to a Suspected Serious Wrongdoing.

### *Internal procedure*

If the Reporting Person decides, on the basis of careful considerations, to report a Suspected Serious Wrongdoing, one should obey the following procedure:

5. The matter should be reported either to the relevant Direct Superior of the Reporting Person or the Person Involved, or to the local Trusted Representative. In case of an International Report, the case must be reported directly to the Integrity Committee. If the Suspected Serious Wrongdoing concerns a member of the Executive Board, the matter should be presented to the chairman of the Supervisory Board through the Integrity Committee.

6. If for any reason, the Reporting Person does not consider it possible or desirable to report to a Direct Superior, or if (s)he desires confidentiality of his/her identity, the Reporting Person can ask the local Trusted Representative to pursue the matter further. To facilitate this, the Operating Companies will actively and continuously communicate the name(s) and phone number(s) of the local Trusted Representative(s).
7. If a Suspected Serious Wrongdoing is reported to an Employee who pursuant to this Code is not entitled to handle Reports, such Employee shall immediately forward the reported Suspected Serious Wrongdoing to the local trusted Representative or the Integrity Committee. The Integrity Committee shall consequently involve the officers that should handle the reported Suspected Serious Wrongdoing.
8. The Reporting Person may also contact the external service that is offered (24/7) for reporting a Suspected Serious Wrongdoing. At the time the Reporting Person contacts the external service, the external help line shall inform the Reporting Person:
  - (i) that his/her identity shall not be disclosed to the Person Involved, the Direct Superior or other line management of the Reporting Person;
  - (ii) that information in relation to the Report shall be provided in such a manner as to safeguard as much as possible the confidentiality of his/her identity;
  - (iii) that information (indirectly) revealing his/her identity shall only be provided if such is indispensable for the investigation of the Serious Suspected Wrongdoing or subsequent legal proceedings;
  - (iv) that information in relation to the Report shall only be provided to those persons within Heineken Group who have a need to know such information to execute their tasks under this Code, to perform this investigation and any action taken in consequence of the Report; and
  - (v) that anonymous reporting may have as a consequence that the Serious Suspected Wrongdoing may not be (fully) investigated.

If the Reporting Person fears repercussions as a result of his/her reporting the Serious Suspected Wrongdoing, he/she can request to remain anonymous (either vis-à-vis Heineken or also vis-à-vis the external help line).

The external help line will establish contact between the Reporting Person and the local Trusted Representative or the Integrity Committee (depending on the nature of the report), respecting the anonymity of the Reporting Person.

9. In the event the Reporting Person has revealed his/her identity to the external help line, but requested to remain anonymous vis-à-vis Heineken Group, the identity of the Reporting Person may only be revealed by the telephone line if:
  - (i) such is indispensable for the investigation or subsequent legal proceedings and the Reporting Person has priorly agreed to reveal his/her identity;
  - (ii) such is required by law or an important public interest; or
  - (iii) the Report has been submitted by the Reporting Person in bad faith.
10. In the case the Reporting Person has reported a Suspected Serious Wrongdoing through the external help line, the Reporting Person will receive a 'Report Key') which allows him/her to call back or log in for checking the status of the investigation.
11. The Reporting Person will receive a copy of his/her Report with the date of reporting and the name, position and signature of the recipient. The Report shall only contain such data

as is strictly and objectively necessary to verify the Suspected Serious Wrongdoing and shall express that the facts are alleged. In case of chosen anonymity, the Report Key will be administered and will act as evidence of reporting.

12. The case will be handled in the strictest confidence. Information relating to the Report shall only be provided to those persons within Heineken Group who have a need to know such information to execute their tasks under this Code, to perform the investigation and any action taken in consequence of the Report. Information relating to the Report shall only be provided to persons within other Operating Companies if such disclosure emanates from the organisation of Heineken Group. In providing information, the name of the Reporting Person shall not be disclosed (in particular shall not be disclosed to the Person Involved) unless the Reporting Person has given its explicit consent for such disclosure. The information shall further be provided in such a manner as to safeguard as much as possible the confidentiality of the identity of the Reporting Person. Information (indirectly) revealing the identity of the Reporting Person shall only be provided if such is indispensable for the investigation of the Suspected Serious Wrongdoing or subsequent judicial proceedings or if the Reporting Person has given its explicit consent for revealing its identity. In order to safeguard the effectiveness of the investigation of the Report, Heineken strongly recommends the Reporting Person to also keep the (investigation of the) Report confidential.
13. From the date of the Report, the Reporting Person who has made a Report in good faith and according to the set procedure will enjoy immunity for occupational detriment related to this fact of disclosure. The Reporting Person, however, shall not enjoy immunity for his / her possible own role, if any, in the Suspected Serious Wrongdoing.
14. The Reporting Person will be informed by the responsible Direct Superior or Trusted Representative, or in case of an International Report by the Integrity Committee, about the period the procedure will take. The period set will be a reasonable period of time relative to the urgency and character of the matter and time necessary for thorough investigation, but shall in principle not exceed a period of two months.
15. The responsible Direct Superior, Trusted Representative or member of the Integrity Committee will investigate the matter and take adequate actions on the shortest possible notice. If necessary intermediate decisions are taken in order to prevent for (further) damage. The Direct Superior, Trusted Representative or (where applicable) member of the Integrity Committee who are likely to perform an investigation into the relevant Report will be pre-selected, specifically trained in the content of the procedure including privacy aspects and bound by specific security and confidentiality obligations. In exceptional circumstances the responsible Direct Superior, Trusted Representative or (where applicable) member of the Integrity Committee may appoint a third party who is not an Employee to be investigator (for instance if the investigation requires specific expertise which is not readily available within Heineken).
16. The Reporting Person will be informed about the procedure followed, the result of the investigation and if relevant, actions taken. If the procedure cannot be concluded within two months, the Reporting Person shall be informed thereof by or on behalf of the responsible Direct Superior or Trusted Representative, or in case of an International Report

by or on behalf of the Integrity Committee and will be informed as to when the procedure is expected to be concluded.

#### *Informing the Person Involved*

17. The Trusted Representative or (where applicable) the Integrity Committee, will inform the Person Involved as soon as practicably possible after receipt of the Report, unless there is substantial risk that notification of the Person Involved would jeopardize the ability of Heineken to effectively investigate the Suspected Serious Wrongdoing or gather the necessary evidence. The Person Involved shall be informed as to: the facts he is accused of, who will receive the Report, the fact that Heineken is responsible for the Code, as well as how to exercise his/her right of access and rectification, but excluding the identity of the Reporting Person.
18. In the event the Person Involved cannot be informed immediately, he will be informed as soon as the risk referred to under 17 above ceases to exist. The possibility to inform the Person Involved shall in any event be evaluated by the relevant officer dealing with the Report. This evaluation shall take into account other measures that can take away the objections against informing the Person Involved immediately, including, but not limited to, technical en organisational measures that can be taken to prevent the destruction of evidence.
19. After the Person Involved has been informed of a Report he will be interviewed as soon as possible to enable the Person Involved to give his view on the facts on which the Report is based. The Person Involved who has been informed of a Report will also be notified as soon as possible whether or not he will be suspended during the (further) investigation of the relevant Suspected Serious Wrongdoing.
20. As soon as the investigation has been concluded the Person Involved will be informed whether any action will be taken as a consequence of the Report. If the Person Involved is informed that no action will be taken, any suspension of the Person Involved will from that date automatically terminate.

#### *Protection of Personal Data*

21. Heineken is the party responsible (the "**Controller**") within the meaning of the Dutch Act on the Protection of Personal data (the "**Dutch Data Protection Act**") for the processing of personal data in the context of this Code (the "**Personal Data**"). The processing of Personal Data has been notified to the Dutch data protection authority under number **[number]**
22. The Controller will only process Personal Data for the purposes of this Code.
23. The agency operating the external help line ("**Operator**"), acts on behalf of the Controller as a processor within the meaning of the Dutch Data Protection Act. Under its agreement with the Controller, Operator shall:
  - (i) only process the relevant Personal Data in accordance with the instructions of the Controller;
  - (ii) maintain the confidentiality of the Personal Data;
  - (iii) take appropriate technical and organisational security measures; and

- (iv) provide the Controller the right to review the measures taken by Operator and submit its data processing facilities to audits conducted by the Controller in connection therewith.
24. The Controller will take the necessary technical and organisational measures to adequately safeguard the Personal Data against loss or unauthorized access and has instructed Operator to do the same. The Reports may be collected by any data processing means, whether electronic or not. Such means shall be dedicated to the Code, i.e. the Personal Data shall in all cases be processed separately from other employee information systems or employee files.
  25. Reports that have been found unsubstantiated shall be anonymized as soon as possible. Personal Data relating to Reports about substantiated claims will be removed within two years after the verification work of the Investigators is completed, unless disciplinary action is taken or court proceedings are filed against the Person Involved or the Reporting Person filed a report in bad faith, in which event the data will be removed within two years after the disciplinary action or the court proceedings (in highest instance) have been completed. Recording of any disciplinary actions against a Heineken employee that resulted from a report filed under the provisions of this Code shall be done in compliance with the internal procedures that Heineken maintains in relation to personnel records. "**Remove**" means destruction of the Personal Data or adaptation of the Personal Data in such a way that identification of the Person Involved and the Reporting Person are no longer possible. After the aforementioned storage periods are lapsed, the Personal Data may only be kept for archiving and statistical purposes in accordance with applicable national laws.
  26. Any Employee may, at all times, request its Direct Superior, the Trusted Representative or Integrity Committee whether or not a Suspected Serious Wrongdoing has been reported about him/her. If so, (s)he will be provided with a complete written overview of the Personal Data available about him/her unless this would seriously hinder the investigation. If Personal Data proves to be incorrect or irrelevant, the Person Involved can request correction or removal thereof.
  27. The Person Involved has a right to object to the processing of Personal Data in relation to a Report on compelling legitimate grounds relating to his/her particular situation, if the legitimacy of the processing by Company Group is based on article 8(f) of the Dutch Data Protection Act.
  28. Replies to a request for access, correction or removal shall be provided as soon as reasonably practicable but no later than four weeks. Any refusal shall be in writing and shall mention the reasons therefore.
  29. If it is necessary to disclose Personal Data to a person or legal entity in a country outside the European Economic Area that does not ensure an adequate level of protection in the meaning of directive 95/46/EC of October 24, 1995, the specific provisions relating to international transfers of personal data shall be complied with.

#### *Appeal procedure*

30. If after evaluation and careful consideration the Reporting Person is not satisfied with the decisions taken by the responsible Direct Superior or Trusted Representative who dealt with the disclosed case locally, (s)he might decide to bring disclosure to the Integrity Committee. This can be done by any means of communication, letter, fax, e-mail or via the external service provider. The Reporting Person is advised to make use of this service in case (s)he chooses to remain anonymous.
31. The Integrity Committee will appoint an investigator who will gather the necessary information on the case and will prepare an advice for the Executive Board. The investigators that will perform the investigation into the relevant Report will be pre-selected, specifically trained and bound by specific security and confidentiality obligations.
32. The manager(s) of the involved organisations is/are obliged to fully co-operate with the Integrity Committee and with anyone who may be appointed to investigate the reported wrongdoing on its behalf.
33. On the basis of the advice from the Integrity Committee, the Executive Board will take a final decision. The Reporting Person will be informed about the followed procedure, the result of the investigation and if relevant, actions taken.
34. In case the Report was handled initially by the Integrity Committee, the Reporting Person can lodge an appeal with the chairman of the Supervisory Board.

#### *Sanctions*

35. Any abuse of this Code including but not limited to abuse of the external help line and the reporting of Suspected Serious Wrongdoing in bad faith, may result in disciplinary or legal action (including termination of employment) or criminal proceedings against the Employee who abused this Code.

#### ***Post Appeal Action***

If after evaluation and careful consideration of the decision of the Executive Board, the Reporting Person is not satisfied with the decisions taken, (s)he may consider resorting to an external party that is, in the interest of the public, considered to be able to effectively organise action against the Suspected Serious Wrongdoing.

- a. Since external whistleblowing is the ultimate remedy when all else fails, and since the impact of it on the organisation and possibly also on the individual (external) whistleblower cannot easily be overestimated, it is of utmost importance to assure beforehand that:
  - the issue should be considered a serious wrongdoing,
  - one is sure about the interpretation of the facts
  - one has carefully followed the internal procedure first
  - the instrument of external whistleblowing is in balance with the issue at stake and there is no other less damaging option available
- b. If necessary the whistle blower can, in addition to the possibility of internal advice, discuss the case in general terms with external content experts or consult experts on whistleblowing (e.g. via Internet, search keyword: whistleblower, or [www.pcaw.co.uk](http://www.pcaw.co.uk)). The whistleblower is also advised to discuss planned actions with his closest relations (family, friends). However, if serious public or individual interests are at stake, every

citizen has the obligation to act in order to put an end to irresponsible behaviour by or on behalf of Heineken.

- c. The whistleblower is ultimately responsible for minimising the possible negative impact of his/her actions to the organisation and to the people involved. The external party one considers disclosing information to, should be able to effectively organise action against the alleged serious wrongdoing (not necessarily the press).
- d. Before disclosing externally any suspected serious wrongdoing, the Integrity Committee should be informed about the planned external whistleblowing activity one is going to follow.

### ***Implementation and Communication***

The General Manager is obliged to implement this Code in his/her own organisation, communicate it effectively to all persons who are eligible to lodge a Report and organise the necessary conditions in order to create a situation that there exist no hindrances in practice for any person to report a Suspected Serious Wrongdoing.

The General Manager should at least take the following actions:

- a. Inform Employees and management about the existence of the procedure in the local language (including relevant names and addresses, telephone numbers and e-mail addresses). Information on the Code will be made available on the Intranet, by personnel information, by internal postering, in integrity training, introduction programme etc. Special attention will be given to the prevention for occupational detriment to anyone who has made disclosure in good faith and according to the whistleblowing procedure. The possibility to report anonymously shall not be encouraged and not be promoted or favoured over identified reporting. As a minimum, the following information shall be made available to employees:
  - (a) the existence, purposes and functioning of the Code, including the name(s) of the local Trusted Representative(s) and the access number and e-mail address of the Integrity Committee;
  - (b) the identity of the Controller as defined in article 21;
  - (c) the recipients of Reports;
  - (d) the rights of a Person Involved to access, correction and removal of Personal Data relating to him;
  - (e) the fact that the identity of the Reporting Person may remain confidential;
  - (f) the fact that abuse of the Code may be sanctioned; and
  - (g) the fact that reporting in good faith shall not be sanctioned.
- b. Appoint one or more Trusted Representative(s) in his/her organisation who will enjoy immunity from occupational detriment related to this activity and for disclosure on behalf of the Reporting Person made in good faith. For this task, they will report directly to the General Manager.

- c. Provide the Trusted Representatives and management with proper instructions regarding the correct execution of the procedure.
- d. Organise support in disclosing serious wrongdoing to those who do not have easy access or are less (computer) literate, e.g. via the Trusted Representative or local works council representatives.
- e. Monitor the correct execution of the local whistleblowing procedure.
- f. Install proper administrative procedures of complaints, actions, results of the investigations and measures. These administrative procedures will allow for monitoring and auditing of this procedure and safeguard confidentiality.

In order to keep the procedure alive in the organisation, communication must be repeated regularly and relevant contact addresses, phone numbers and names of Trusted Representatives should be visible in publicly accessible places in the company.

Group Corporate Relations will arrange for the 24/7 world-wide toll-free external multi-lingual telephone services and will support Operating Companies with implementation and maintenance activities. Calls will be administered by this agency allowing for monitoring and auditing.

This Code shall be made available on the corporate websites of the Controller and its Operating Companies and shall further be made available upon request.

This Code shall be made available on the Controller's intranet and by other appropriate means that allow Employees to easily access its content.

#### ***Effectiveness and evaluation***

This Code shall take effect on 1 January 2009 and replaces all previous whistle blowing procedures. This Code will be published on our Company website.

The Code will be monitored on behalf of the Integrity Committee by Group Corporate Relations and evaluated bi-annually. Bi-annually the Integrity Committee will make an evaluation report that will be disclosed to the Executive Board.

Amsterdam, January 2009