

## Whistleblower Policy 2009

This policy provides employees of TIE with the possibility to report alleged irregularities of a general, operational or financial nature within the Company, without jeopardizing their legal position.

### Section I - Definitions

1. In this policy the following terms shall have the following meaning:

- **employee:** a person, employed or otherwise working for TIE Company;
- **(TIE) Company:** TIE Holding N.V. or any of its subsidiaries;
- **President:** President of the Management Board of TIE Holding N.V.;
- **Chairman of the Supervisory Board:** information concerning the identity of the chairman of the Supervisory Board of TIE Holding N.V. can be found on the Company's website;
- **Worker's Council:** De "Ondernemingsraad" instituted by the Company in the Netherlands;
- **suspected irregularity:**
  - an (imminent) criminal offence;
  - an (imminent) violation of laws and regulations;
  - a danger to public health, safety or environment;
  - an (imminent) deliberate giving of false information to public bodies;
  - a (imminent) violation of values, policies and regulations applicable to the TIE Company; or
  - (imminent) deliberate withholding, destruction or manipulation of information relating to these offences.

### Section II - Procedure

2. Subject to the exceptions as referred to in Article 7, employees shall report suspected irregularities to the Worker's Council and/or the President of the Company.
3. The Worker's Council shall promptly inform the President, if not informed by the employee directly. The President shall on request make a written record of the report and of the date of its receipt. The President shall discuss the report with the employee, and on request make a written record of the matters so discussed. The employee shall receive a copy of both records, if applicable.
4. Immediately after the employee's report, the President shall start an investigation into the suspected irregularity.
5. The employee who has reported the suspected irregularity and, if applicable, the Worker's Council, shall keep the report and records confidential. No information related to the suspected irregularity shall be provided to third parties in or outside the Company, without the consent of the President. In providing information, the name of the employee shall not be disclosed and the information shall be provided in such manner to safeguard where possible the anonymity of the employee.
6. Within eight weeks from the date of report, the employee involved shall be informed of the position with regard to the reported suspected irregularity and the measures taken as a consequence of the employee's report. If no position can be given within eight weeks, the employee shall be notified thereof and be given an indication as to when he will be informed of the position.

### Content Syndication - E-commerce - Business Integration

TIE Holding N.V. | Antareslaan 22-24 - 2132 JE Hoofddorp | P.O. Box 3053 - 2130 KB Hoofddorp, The Netherlands  
Phone +31 (0)20 658 9000 | Fax +31 (0)20 658 9001 | E-mail [info@TIEHolding.com](mailto:info@TIEHolding.com) | [www.TIEHolding.com](http://www.TIEHolding.com)

Chamber of Commerce 34072305 | VAT no. NL807824367B01  
Rabobank no. 1517.87.972 | IBAN NL06RABO0151787972 | BIC no. RABONL2U

### Section III - Reporting to the Chairman of the Supervisory Board

7. The employee may report the suspected irregularity to the Chairman of the Supervisory Board if:
  - the suspected irregularity concerns the President;
  - he has not been given a position or notification within the required period referred to in Article 6;
  - the period mentioned in the notice referred in Article 6 is, given all circumstances, unreasonably long and the employee has objected against this to the President, but the latter has not indicated a shorter, reasonable period;
  - he has reasonable grounds to fear that the report would lead to countermeasures;
  - a previously duly submitted report about essentially the same irregularity, has not removed the irregularity and the employee has objected to this to the President, without having received an adequate response.
8. The Chairman of the Supervisory Board shall on request make a written record of the report and of the date of its receipt. The Chairman of the Supervisory Board may discuss the report with the employee, and on request make a written record of the matters so discussed. The employee shall receive a copy of both records, if applicable.
9. Immediately after the employee's report, the Chairman of the Supervisory Board shall start an investigation into the suspected irregularity. This investigation may include notification to the other members of the Supervisory Board regarding the report and updating them on the process of the investigation. When the investigation relates to the field of expertise of another Supervisory Board member, he or she may be requested to lead or assist in the investigation. The investigation shall be conducted without revealing the identity of the employee who has reported the suspected irregularity.
10. The employee who has reported the suspected irregularity shall keep the report and records confidential, no information related to the suspected irregularity shall be provided to third parties in or outside the Company, without the consent of the Chairman of the Supervisory Board. In providing information, the name of the employee shall not be disclosed and the information shall be provided in such manner to safeguard where possible the anonymity of the employee.
11. Within eight weeks from the date of report, the employee involved shall be informed of the position with regard to the reported suspected irregularity and the measures taken as a consequence of the employee's report. If no position can be given within eight weeks, the employee shall be notified thereof and be given an indication as to when he will be informed of the position.

### Section IV - Legal Provisions

12. The position of employees who have reported a suspected irregularity in accordance with this policy shall not be affected in any way as a result of the report.
13. This policy may be amended and/or supplemented by resolution of the Management Board of the Company, upon approval of the Supervisory Board. Any amendment or supplement shall enter into force from the moment that it's announced, except where the announcement specifies a later date.
14. This policy shall be governed by the laws of the Netherlands.