

Whistle Blower Policy RoodMicrotec N.V.

1. Definitions

- 1.1. This Policy is applicable within RoodMicrotec N.V. (RoodMicrotec) and its subsidiaries. This Policy was introduced to enable persons employed by one of the above-mentioned Companies to report any suspicions of non-compliance with (legal) regulations or policies, as specified below, without any prejudicial implications for these persons. RoodMicrotec encourages all its employees to report promptly any (suspected) violation of the General Business Principles.
- 1.2. A suspicion of non-compliance must be based on reasonable grounds and involve an (impending) offence, an (impending) infringement of legislation or regulations, (impending) deliberate misinformation of public institutions, an infringement of the guidelines and by-laws applicable within the Company and/or (impending) deliberate withholding, destruction or manipulation of information regarding facts that fall within the scope of this document.
- 1.3. It is recommended that the chief financial officer (CFO) should be appointed as Compliance Officer. In this capacity he/she reports to the Board of Management and Supervisory Board respectively.
- 1.4. This Policy shall be effective immediately.

2. Reporting to the Compliance officer

- 2.1. An employee may report suspected non-compliance to the Compliance officer. If the employee so wishes, this suspicion can also be reported to his/her direct line manager. Complaints may be made by phone, e-mail, regular mail or fax. Complaints may be submitted on an anonymous basis. If so requested, the employee may approve the text of the reported violation and/or he/she will be provided with a copy of the report.
- 2.2. Alleged irregularities of a general, operational and financial nature concerning the functioning of the members of the Board of Management shall be reported to the Chairman of the Supervisory Board.
- 2.3. To assist RoodMicrotec in the response to or investigation of a Complaint, the Complaint should be factual rather than speculative, and contain as much specific information as possible to allow for proper assessment of the nature, extent and urgency of the matter that is the subject of the Complaint. It is less likely that RoodMicrotec will be able to conduct an investigation based on a Complaint that contains unspecified wrongdoing or broad allegations without verifiable evidentiary support. Without limiting the foregoing, the Complaint should, to the extent possible, contain the following information:
 - the alleged event, matter or issue that is the subject of the Complaint;
 - the name of each person involved;
 - if the Complaint involves a specific event or events, the approximate date and location of each event; and
 - any additional information, documentation or other evidence available to support the Complaint.
- 2.4. The Compliance officer sends a confirmation to the employee who reported the suspicion of non-compliance, including the date when the suspicion of non-compliance was reported to the Compliance officer.

- 2.5. The Compliance officer launches an investigation into the reported case of suspected non-compliance as soon as possible. The report of suspected non-compliance shall be treated as confidential. The name of the reporting employee (the whistle blower) shall not be revealed during the investigation and this employee's anonymity shall be guaranteed as much as possible.

3. Reaction from the Compliance officer

- 3.1. Within six weeks of having reported the suspected non-compliance to the Compliance officer, the employee shall be informed in writing of the Chairman's findings and point of view. If the report has resulted in direct action, the Compliance officer also indicates in this letter which action has been taken.
- 3.2. If the Compliance officer is unable to take a position within six weeks, the employee is informed of the estimated time required to assess the case and take a position.
- 3.3. If the employee who filed the report is not satisfied with the reported outcome of the investigation by the Compliance Officer or the Compliance Officer does not handle the report in accordance with this procedure, he/she is encouraged to inform the Chairman of the Supervisory Board hereof in writing; the Chairman of the Supervisory Board will respond to such employee in writing as soon as possible.

4. Reporting to the Chairman of the Supervisory Board

- 4.1. If the suspicion of non-compliance (may) involve the Compliance officer, the employee should report this suspicion to the Chairman of the Supervisory Board of RoodMicrotec. An employee can also decide to report to the Chairman of the Supervisory Board if the employee has not received an assessment and position of the Compliance officer within the period as stipulated in Article 3, subs 1 and 2.
- 4.2. The Chairman of the Supervisory Board sends a confirmation to the employee who reported the suspicion of non-compliance, including the date when the suspicion of non-compliance was reported to the Chairman of the Supervisory Board.
- 4.3. The Chairman of the Supervisory Board launches an investigation into the reported case of suspected non-compliance as soon as possible. The report of suspected non-compliance shall be treated as confidential. The name of the reporting employee (the whistle blower) shall not be revealed during the investigation and this employee's anonymity shall be guaranteed as much as possible.

5. Reaction from the Chairman of the Supervisory Board

- 5.1. Within six weeks of having reported the suspected non-compliance to the Chairman of the Supervisory Board, the employee shall be informed in writing of the Chairman's findings and point of view. If the report has resulted in direct action, the Chairman of the Supervisory Board also indicates in this letter which action has been taken.
- 5.2. If the Chairman of the Supervisory Board is unable to take a position within six weeks, the employee is informed of the estimated time required to assess the case and take a position.

6. Confidentiality and Legal protection

- 6.1. RoodMicrotec shall maintain the confidentiality or anonymity of the person making the Complaint to the fullest extent reasonably practicable within the legitimate needs of law and of any ensuing evaluation or investigation. Legal or business requirements may not allow for complete anonymity. Also, in some cases it may not be possible to proceed with or properly conduct an investigation unless the person making the Complaint identifies himself or herself. The identity of other persons subject to or participating in any inquiry or investigation relating to a Complaint shall be maintained in confidence subject to the same limitations. Also the person making the Complaint shall treat the Complaint confidentially.
- 6.2. Employees are entitled to protection from retaliation for having, in good faith, made a Complaint, disclosed information relating to a Complaint or otherwise participated in an investigation relating to a Complaint. RoodMicrotec shall not discharge, demote, suspend, threaten, harass or in any manner discriminate against an employee in the terms and conditions of employment based upon any lawful actions of such employee with respect to good faith reporting of Complaints or participation in a related investigation. An employee's right to protection from retaliation does not extend immunity for any complicity in the matters that are the subject of the Complaint or an ensuing investigation.

7. Recording of reported breaches

All breaches reported to the Compliance Officer should be properly recorded in the Violations database. An overview of the reported breaches and the action taken must also be included in the report by the Compliance Officer to the Supervisory Board.