

Whistle blower15 apr.doc

**RULES OF CONDUCT CONCERNING ANY ALLEGED IRREGULARITIES
(‘Whistleblower Rules’)**

To the employees of Acomo N.V.
and of its subsidiaries and its participations

Rotterdam, 15 April 2004

Ladies and Gentlemen,

The management and supervisory boards of Acomo N.V. (the ‘Company’) hereby informs you that as of today they have hereby formalized a company policy that any employee of the Company, or of any of its subsidiaries or of any of its participations, shall have the possibility of reporting confidentially any alleged irregularities of a general, operational and financial nature in the Company, or any of its subsidiaries or any of its participations, to the Chairman of the management board and/or the Chairman of the supervisory board.

Any alleged irregularities concerning the functioning of management board member(s) can be reported to the Chairman of the supervisory board.

The management board shall procure that the legal employment position of any employee who has reported any alleged irregularities in good faith, shall not be jeopardized in any way as a consequence of such report.

These rules shall take effect on 17 June 2004

The management and supervisory boards of Acomo N.V.