

ORDER ESTABLISHING THE PROCEDURE TO BE FOLLOWED IN DEALING WITH A SUSPECTED ABUSE ("Whistle-blowers order")**Introduction**

Unit 4 Agresso has set itself the target of implementing the Corporate Governance Code of 9 December 2003 ('the Code') as far as possible. In accordance with best practice clause II.1.6 of the Code, Unit 4 Agresso has put into operation the following regulations so that employees are able to report any irregularities within Unit 4 Agresso without any threat to their legal position.

These regulations are approved by the Unit 4 Agresso Works' Council ('the Works' Council').

Definitions**Article 1**

These regulations include the following definitions:

- The Employee:* A person working for Unit 4 Agresso and/or its group companies, whether or not under a contract of employment;
- Unit 4 Agresso:* Unit 4 Agresso N.V., with registered office in Sliedrecht;
- The Chairman of the Board:* The Chairman of the Board of Directors of Unit 4 Agresso;
- The Chairman of the Supervisory Board:* The Chairman of the Supervisory Board of Unit 4 Agresso;
- Immediate supervisor:* The person with immediate authority over the Employee;
- Counsellor:* The person appointed by the Chairman of the Board to act as such on behalf of Unit 4 Agresso and its group companies;
- The Complaints Committee:* The committee set up by the Chairman of the Board to act as such on behalf of Unit 4 Agresso and its group companies;
- Suspected abuse:* A reasonable suspicion regarding the business of Unit 4 Agresso in connection with:
- a. an impending or actual criminal act;
 - b. an impending or actual breach of legislation or regulations;
 - c. an impending or actual communication of knowingly false information to a public body;
 - d. a breach of the rules of conduct applying within the organization; or
 - e. an impending or actual concealment, destruction or manipulation of information regarding these facts.

Procedure**Article 2**

1. Unless there is an exception as referred to in Article 4 (section 2), the Employee shall report any suspected abuse internally to his/her Immediate Supervisor or if he/she prefers not to do this, then to the Counsellor. He/she may also report the matter to both the Immediate Supervisor and the Counsellor.
2. The Immediate Supervisor or the Counsellor shall, if requested, record the report in writing, specifying the date on which the report was made. The Employee shall sign this report to confirm agreement and shall be given a copy of it. The Immediate Supervisor or Counsellor shall ensure that the Complaints Committee are notified of the report of a suspected abuse and of the date on which the report was received without delay and also that the Complaints Committee receives a copy of the written record. The Secretary of Unit 4 Agresso shall act as secretary of the Complaints Committee.
3. The Complaints Committee shall send confirmation of receipt to the Employee who reported the suspected abuse. This confirmation of receipt shall refer to the original report, and also applies if the Employee reported the suspicion only to the Counsellor, rather than to his/her Immediate Supervisor as well.
4. Once the suspected abuse has been reported to the Complaints Committee, it shall carry out an investigation without delay. The investigation shall be conducted in such way as it thinks necessary.
5. The Employee reporting the suspected abuse, and the party to whom such suspected abuse is reported, shall treat the report in confidence. No information may be passed to any third party inside or outside the organisation or its group companies without the permission of the Complaints Committee. Where information is provided, the name of the Employee shall not be revealed and other information shall be provided only in such a way that the anonymity of the Employee is guaranteed as far as possible.

Article 3

1. Within a period of eight weeks from the time of the internal report, the Employee shall be notified in writing by or on behalf of the Complaints Committee of the position taken by the Complaints Committee regarding the reported suspected abuse. This shall include information as to the steps taken in response to the report.
2. If this position cannot be communicated within eight weeks, the Employee shall be notified of this by or on behalf of the Complaints Committee and an indication given of within what time period such position can be reached.

Report to the Chairman of the Supervisory Board**Article 4**

1. The Employee can report a suspected abuse to the Chairman of the Supervisory Board if:
 - a. he/she is not satisfied with the position taken as referred to in Article 3;
 - b. he/she has received no communication of such position within the time limit specified in sections 1 and 2 of Article 3;
 - c. the time limit specified in section 2 of Article 3 appears to be unreasonably long in all the circumstances of the case and, although the Employee has objected to this to the Complaints Committee, it has not indicated any shorter reasonable time;
 - d. a suspected abuse relates either to a member of the board of directors or to a member of the Complaints Committee; or
 - e. there is an exception as provided for in the following section.
2. An exception as referred to in part e of the previous section arises if:
 - a. a situation occurs in which the Employee has reasonable cause to fear counter-measures as a result of the internal report;
 - b. there has been a previous internal report according to the procedures of a substantially similar abuse, which has not stopped the abuse.
3. The Chairman of the Supervisory Board shall record the report in writing with the date on which it was made. The Employee shall sign this report to confirm agreement and shall be given a copy of it.
4. The Chairman of the Supervisory Board shall send confirmation of receipt to the Employee who reported the suspected abuse. If the Employee had previously reported the suspected abuse, then this original report shall be referred to in the confirmation of receipt.
5. An investigation into the reporting of a suspected abuse shall be commenced without delay. The Chairman of the Supervisory Board shall conduct the investigation in such way as he/she thinks necessary.
6. The Employee reporting the suspected abuse, and the party to whom such suspected abuse is reported, shall treat the report in confidence. No information may be passed to any third party inside or outside Unit4 Agresso or its group companies without the permission of the Chairman of the Supervisory Board. Where information is provided, the name of the Employee shall not be revealed and other information shall be provided only in such a way that the anonymity of the Employee is guaranteed as far as possible.

Article 5

1. Within a period of eight weeks from the time of the internal report, the Employee shall be notified in writing by or on behalf of the Chairman of the Supervisory Board of the position taken regarding the reported suspected abuse. This shall include information as to the steps taken in response to the report.

2. If this position cannot be communicated within eight weeks, the Employee shall be notified of this by or on behalf of the Chairman of the Supervisory Board and an indication given of within what time period such position can be reached.

Protection of Rights

Article 6

The position of an Employee who, in accordance with the provisions of this regulations, has reported a suspected abuse in good faith shall not be prejudiced in any way whatsoever as a result of making such a report.

Membership and commencement of the Complaints Committee

Article 7 Final provisions

1. Until further order, the members of the Complaints Committee are: Mr A. Andeweg (Chairman); Mr H. Waldus, a representative of the Works' Council, and Mr W. van Stuyvesant (Secretary). Mr P. Oschatz is appointed as Counsellor until further order.
2. These regulations come into operation on 1 January 2005.
3. Unit 4 Agresso may amend or withdraw these regulations at any time with the prior consent of the Chairman of the Supervisory Board and the Works' Council.