

REDKNEE

**Redknee Solutions Inc.
Whistleblower Policy**

Approved: October 16, 2008

Revised July 27, 2009



Redknee Solutions Inc.
(the “Company”)

Whistle Blower Policy & Procedures

PURPOSE:

The purpose of the Whistle Blower Policy & Procedures is to establish an effective, consistent and appropriate procedure by which all incidents that potentially violate established Company policies or practices or are potential violations under statutes, regulations, rules and policies applicable to Redknee Solutions Inc. and its subsidiaries (“Redknee”, “the Company”) or the workplace are properly received, reviewed, investigated, documented and brought to an appropriate resolution.

ROLES & RESPONSIBILITIES:

The Board of Directors of Redknee has established a management Ethics & Compliance Committee responsible for overseeing compliance with and effectiveness of Redknee’s Code of Ethics and Business Conduct, Whistle Blower Policy and Procedures and Investigation Practices of Redknee. The Committee includes the following members:

- Chief Human Resources Officer (Chair)
- Chief Executive Officer
- Chief Financial Officer
- Corporate Compliance Specialist
- General Counsel

The Ethics & Compliance Committee shall ensure that the Company has and maintains a satisfactory Whistle Blower Policy and Procedure for the receipt and investigation of reports and complaints from the employees or other third parties regarding illegal or unethical behaviour, fraudulent activities and violation of Company policies particularly with respect to accounting, internal accounting controls, or auditing matters, and shall ensure that the Company has a satisfactory procedure for the confidential and anonymous submission of such concerns.

The Ethics & Compliance Committee shall properly and promptly document and investigate all reported concerns in strict confidence to the extent possible, take the appropriate corrective and/or disciplinary action and report the results to the Board of Directors in its annual activity report. Matters relating to accounting, internal accounting controls, or auditing concerns which are reported to the Ethics & Compliance Committee shall be reported to Disclosure & Compliance Committee for investigation, resolution and reporting to the Audit Committee. If considered more appropriate, the Ethics & Compliance Committee may report such concerns directly to the Chair of the Audit Committee.

The Board of Directors of Redknee has also established a management Disclosure & Compliance Committee responsible for overseeing Redknee's Disclosure Policies and Practices, and Insider Trading Policy. The Committee has also responsibility for investigation and resolution of complaints referred to it regarding accounting, internal accounting controls, or auditing matters. The Committee includes the following members:

- Chief Financial Officer (Chair)
- Chief Executive Officer
- Global Corporate Controller
- Legal Counsel (Internal)
- Corporate Compliance Specialist
- VP Product Management & Marketing

Directors, officers and employees who know of or suspect any illegal or unethical behaviour, fraudulent activities and violation of Company policies particularly with respect to accounting, internal accounting controls, or auditing matters have an obligation to immediately follow the reporting procedures outlined in this Policy.

Employees are expected to cooperate fully with the Ethics & Compliance Committee and the Disclosure & Compliance Committee in internal investigations of misconduct.

SCOPE OF THE POLICY:

This Policy covers all instances of misconduct including illegal or unethical behaviour, fraudulent activities and violation of Company policies particularly with respect to accounting, internal accounting controls, or auditing matters.

Examples of misconduct include but are not limited to:

- Fraudulent activities or theft
- Breaches of Redknee's Code of Ethics and Business Conduct
- Breaches of Redknee's Disclosure Policy
- Violation of Redknee's Insider Trading Policy
- Coercion of the Company's external auditors or any other attempt to improperly affect the Company's financial statements or financial reporting processes
- Harassment or other inappropriate work-related conduct
- Breaches of Occupational Health and Safety legislation
- Violations of the Company's complainant protection practice

All Company activities must be able to withstand close scrutiny. The Company may discipline and/or terminate its relationship or affiliation with any director, officer, employee, contractor, supplier or any service provider who breaches the Company's

Code of Ethics and Business Conduct or any other Company policy. If the reported misconduct also violates the law, that person may also be subject to prosecution.

REPORTING GUIDELINES:

Reporting of Accounting, Internal Accounting Controls, or Auditing Concerns

All instances of misconduct which relate to accounting, internal accounting controls, or auditing matters may be reported to the Disclosure & Compliance Committee by the directors, officers and employees of Redknee or external parties. If considered more appropriate, or in the circumstances where the complainant is not informed of a timely and satisfactory resolution by the Disclosure & Compliance Committee, the concern can be reported directly to the Chair of the Audit Committee.

If the Audit Committee receives complaints which relate to accounting and auditing matters, it may conduct the investigation itself or if considered appropriate, it may refer the investigation to either of the Disclosure & Compliance or Ethics & Compliance Committees for resolution and reporting back to the Audit Committee. In all circumstances, when the concern relates to auditing and accounting issues, the Audit Committee has the ultimate responsibility for the investigation and resolution of the concern.

All Other Concerns

All instances of misconduct which relate to matters other than accounting and auditing concerns may be reported to the head of the Human Resources Department or any member of the Ethics & Compliance Committee by the directors, officers and employees of Redknee or the external parties.

If so desired, the complainant may also report matters other than accounting and auditing concerns to any member of the Redknee management. In these circumstances, if the complainant is not informed of a timely and satisfactory resolution, the concern can then be reported directly to the head of the Human Resources Department.

REPORTING CHANNELS:

To maintain anonymity, concerns may be reported by calling the confidential toll free Ethics Line at 1-888-475-8376. Employees may also forward their concerns on an anonymous basis to the head of the Human Resources Department in sealed envelopes. The envelopes should be marked “**Confidential** - Internal Redknee Concern” and may be addressed to the Ethics & Compliance Committee, the Disclosure & Compliance Committee or to the Chair of the Audit Committee.

TREATMENT OF COMPLAINTS:

The Company will not discharge, demote, suspend, threaten, harass or in any manner discriminate against any employee based upon any lawful actions taken by such employee with respect to good faith reporting of concerns or complaints regarding potential misconduct or violations of Company policies. Any such retaliation in violation of this Policy will result in disciplinary action including the termination of employment of the discriminating employee.

All complaints shall be treated as confidential, whether received anonymously or otherwise.

Although a person making an anonymous complaint may be advised that maintaining anonymity could hinder an effective investigation, the anonymity of the person making the complaint shall be maintained until the person indicates that he or she does not wish to remain anonymous. Any system established for exchanging information with a complainant shall be designed to maintain anonymity.

RETENTION OF RECORDS OF COMPLAINTS:

Records pertaining to a complaint are the property of the Company and shall be retained:

- In compliance with applicable laws and document retention policies
- Subject to safeguards that ensure their confidentiality, and, when applicable, the anonymity of the person making the complaint
- In such a manner as to maximize their usefulness to the Company's overall compliance program