

Commtech Ltd

WHISTLEBLOWING POLICY

1. Managing Directors Introduction

Commtech is committed to the highest standards of openness, probity and accountability, and expects its employees to report any knowledge or genuine suspicion of any impropriety within the Company.

Normally any such concern about a workplace situation should be raised with the employee's immediate manager or some more senior level of management. However, it is recognised that because of the seriousness and sensitivity of some issues, together with the knowledge of who the employee thinks may be involved in wrongdoing, this may be difficult or even impossible.

This policy sets out arrangements for individuals to raise serious concerns about malpractice or wrongdoing in ways which will protect them from reprisal.

The Board of Commtech Ltd has endorsed this policy and expects all Commtech employees to recognise their right and responsibility with regard to the reporting of serious concerns about malpractice or wrongdoing.

2. Scope of Policy

This policy is intended to cover any concerns which are in the public interest. These might include:

- Breach of any internal controls or company policy
- Financial malpractice or fraud
- Failure to comply with a legal obligation
- Dangers to health and safety or the environment
- Criminal activity
- Miscarriage of justice
- Improper conduct or unethical behaviour
- Attempts to conceal any of the above.

This is not intended to be a comprehensive list and any matters raised under this policy will be considered seriously.

3. Safeguards

Protection

This policy is designed to offer protection to those employees who disclose such concerns provided the disclosure is made in:

1. accordance with the procedures laid down
2. good faith, and
3. the reasonable belief of the individual making the disclosure that it tends to show malpractice.

Confidentiality

The Company will treat all such disclosures in a sensitive manner. We will endeavour to keep the identity of an individual making an allegation confidential where required. However, the investigation process may inevitably reveal the source of the information and the individual making the disclosure may need to provide a statement which cannot be kept confidential if legal proceedings arise.

Anonymous Allegations

This policy encourages individuals to put their name to any disclosures they make. Concerns expressed anonymously are less powerful, but they will not be ignored particularly where they have credibility, raise serious issues and can be confirmed from reliable alternative sources.

Untrue allegations

If an individual makes an allegation in good faith, which is not confirmed by subsequent investigation, no action will be taken against that individual. If, however, the investigation shows that an individual has made malicious or vexatious allegations, and particularly if he or she persists with making them, disciplinary action may be taken against the individual concerned.

4. Procedures for Making a Disclosure

The individual should normally make the disclosure to the Company Secretary:

Jeremy Tutt
Commtech Ltd
Breakfield, The Ullswater Business Park
Coulsdon
Surrey
CR5 2HS
Tel No: +44(0)20 8668 0312
Fax No: +44(0)208668 0975
e-mail: jeremy.tutt@commtechgroup.co.uk

If an individual prefers or the disclosure is about the Company Secretary then the disclosure may be made to the managing Director. Contact details can be obtained without disclosing your name from the PA secretary to the Managing Director.

Signed by:



S. Hawkins, Managing Director
on behalf of Commtech Ltd
Dated: 12 Oct 2007