

OSI GEOSPATIAL INC.

Third Party WhistleBlower Policy

OSI Geospatial Inc. and its subsidiaries and affiliates (collectively referred to in this document as the “Company”) are committed to achieving compliance with all applicable securities laws and regulations, accounting standards and controls, as well as audit practices. The Audit Committee of the Board of Directors oversees treatment of non-employee concerns regarding these areas.

In order to facilitate the reporting by persons or entities other than employees of concerns (“Third Party Complaints”) regarding accounting, audit or internal control matters (“Accounting Matters”), the Audit Committee has established these Third Party Complaint Procedures for Accounting, Audit and Internal Control Matters (“These Procedures”) for the receipt, retention and treatment of such complaints or concerns.

Scope of Matters Covered by These Procedures

These procedures refer to Third Party Complaints relating to any questionable accounting or auditing matters, including, without limitation, the following:

- fraud or deliberate error in the preparation, evaluation, review or audit of any financial statements of the Company
- fraud or deliberate error in the recording and maintaining of financial records of the Company
- deficiencies in or noncompliance with the Company's internal accounting controls
- misrepresentation or false statements to or by a senior officer or accounting employee of the Company regarding a matter contained in the financial records, financial reports or audit reports of the Company
- deviation from the full and fair reporting of the Company's financial condition.

Receipt of Third Party Complaints

Third Party Complaints regarding Accounting Matters may be submitted to the General Counsel of the Company by regular mail as follows:

Thea Koshman
c/o Clark Wilson LLP
#800-855 West Georgia
Vancouver, BC V6H 3H1
Canada

The Company will from time to time publish contact information in another manner, if any, as the Audit Committee may determine to be appropriate.

Treatment of Complaints

Upon receipt of a Third Party Complaint, the General Counsel will determine whether the complaint actually pertains to Accounting Matters. If so, the following will occur:

- complaints relating to Accounting Matters will be reviewed, under the direction and oversight of the Audit Committee, by the General Counsel, the internal auditor and/or such other person or persons as the Audit Committee may from time to time determine to be appropriate
- prompt and appropriate corrective action will be taken when and as warranted in the judgment of the Audit Committee

Reporting and Retention of Complaints and Investigations

The General Counsel will maintain a log of all Third Party Complaints, tracking their receipt, investigation and resolution and will prepare a periodic summary report thereof for the Audit Committee. As requested by the Audit Committee, the General Counsel may from time to time also provide a report at Audit Committee meetings regarding Third Party Complaints that have been reported and resolved as well as Third Party Complaints that remain open.