
TouchIT Technologies Inc

COMPLAINT PROCEDURES FOR ACCOUNTING AND AUDITING MATTERS

TouchIT Technologies is committed to continuing compliance with all applicable securities laws and regulations, accounting standards, accounting controls and audit practices. In furtherance of this commitment, TouchIT Technologies wishes to assure you that you may submit a good faith complaint regarding accounting or auditing matters to management without fear of harassment, discrimination, dismissal or retaliation of any kind.

To facilitate reporting of complaints, TouchIT Technologies's Audit Committee has established these procedures for (1) the receipt, retention and treatment of complaints regarding accounting, internal accounting controls, or auditing matters (referred to in this document as "Accounting Matters") and (2) the confidential, anonymous submission by employees of concerns regarding questionable Accounting Matters.

Scope of Matters Covered by These Procedures

These procedures relate to complaints relating to any questionable Accounting Matters, including, without limitation, the following:-fraud or deliberate error in the preparation, evaluation, review or audit of any financial statement of TouchIT Technologies, Inc.;

-fraud or deliberate error in the recording and maintaining of financial records of TouchIT Technologies, Inc.;

-deficiencies in or noncompliance with TouchIT Technologies' internal accounting controls;

-misrepresentation or false statement to or by a senior officer or accountant regarding a matter contained in the financial records, financial reports or audit reports of TouchIT Technologies, Inc.;

-deviation from full and fair reporting of TouchIT Technologies's financial condition; or

-violations of TouchIT Technologies' Code of Ethics for Senior Financial Officers.

Receipt of Complaints

Concerns regarding Accounting Matters may be reported as follows:

TouchIT Technologies
100 West Big Beaver Road
Suite 200
Troy, MI 48084
USA

Tel :- +1 248 680 6700

TouchIT Technologies UK
12 Sirdar Road
Rayleigh,
Essex
UK, SS6 7XF

Tel :- +44 207 858 1050

TouchIT Technologies Ireland
Ballycullen
Askeaton
Co Limerick
Ireland

Tel :- +353 872 180 700

by regular mail to: TouchIT Technologies' HQ, Att. Chief Financial Officer

Employee complaints may be made on a confidential or anonymous basis. If an employee provides a complaint on a confidential or anonymous basis, we encourage the submitter to provide enough specifics and facts to allow TouchIT Technologies to fully review the complaint and act appropriately. We also encourage the submitter to provide a way for us to follow up if more information is needed, and to allow acknowledgement of the complaint. We emphasize this is not required to submit a complaint.

Treatment of Complaints

Upon receipt of a complaint, a TouchIT Technologies' Company Officer will (i) determine whether the complaint actually pertains to Accounting Matters and (ii) when possible, acknowledge receipt of the complaint to the sender.

Complaints relating to Accounting Matters will be reviewed under Audit Committee direction and oversight by TouchIT Technologies' Complaint Administrator or such other persons as the Audit Committee determines to be appropriate.

Prompt and appropriate corrective action will be taken when and as warranted in the judgment of the Audit Committee.

TouchIT Technologies will not discharge, demote, suspend, threaten, harass or in any manner discriminate against any employee in the terms and conditions of employment based upon any lawful actions of such employee with respect to good faith reporting of complaints regarding Accounting Matters or otherwise as specified in Section 806 of the Sarbanes-Oxley Act of 2002.

Reporting and Retention of Complaints and Investigations

The Complaint Administrator will maintain a log of all complaints, tracking their receipt, investigation and resolution and shall prepare a periodic summary report thereof for the Audit Committee. Copies of complaints and such log will be maintained in accordance with TouchIT Technologies' then applicable document retention policy.

