



Whistleblower Policy

1.0 Overview and Purpose

This policy establishes guidelines and procedures for handling whistleblower claims. An appropriate response to allegations by employees, suppliers, customers or contractors includes protecting those who step forward in good faith from retaliation while at the same time ensuring that the targets of any allegations have an opportunity to present relevant evidence and understand the nature of the allegations.

This policy document details what actions should be taken by:

- Individuals, who have knowledge of any facts or indications of serious breaches of policy or the law.
- Company management when whistleblower allegations are made.

2.0 Scope

This policy applies to all WidePoint employees, across all of its wholly-owned subsidiaries worldwide. This policy governs procedures that must be followed when allegations of impropriety or irregularity are made by a whistleblower and such allegations (i) regard accounting, internal accounting controls, or auditing matters, (ii) could cause serious damage to the Company's brand or reputation or, (iii) could result in a material liability to the Company.

Allegations of impropriety outside the scope of this policy should still be referred to the Company's General Counsel's Office ("GCO") to determine an appropriate course of action.

3.0 Key Definitions

3.1 Whistleblower

A whistleblower is an individual who brings to the attention of Company management an allegation of impropriety within the Company that has not been resolved to the satisfaction of the individual and that prevents the Company from meeting its legal obligations or from complying with generally accepted accounting principles.

3.2 Target

The target is a person potentially implicated in the whistleblower allegations.

4.0 Roles & Responsibilities

4.1 Manager Responsibilities

Managers at all levels are responsible for continually emphasizing integrity as a standard of performance for all employees.

Managers who are apprised by employees, suppliers, customers or contractors that the Company is allegedly not meeting its legal obligations should contact the GCO so that an appropriate investigation can be conducted.

4.2 Employee Responsibilities

Employees suspecting serious breaches of policy or the law should report them immediately to their leaders and it is expected that most issues will be resolved appropriately through this channel. The Company encourages employees who wish to report potential wrongdoings to duly identify themselves through whatever channel they contact and to provide only objective evidence to support their allegations.

If it is impractical or inappropriate for the employee to notify their immediate supervisor the employee may contact any of the following: John Fitzgerald, Audit Committee Chairman.

Contact can be made via email to whistleblower@widepoint.com. The name of a whistleblower who presents allegations to Audit Committee Chairman may not be disclosed directly to the target(s) of the allegations or management unless authorized by the whistleblower except in those limited instances when the Audit Committee Chairman has a duty to inform, e.g., imminent threat of serious harm. In addition, regardless of what channel is notified of the allegations, the name of the whistleblower may not be disclosed to the target(s) in those jurisdictions that prohibit such a disclosure. In those instances when information needs to be disclosed, such disclosure will only be to those who have a need to know and only to the extent necessary.

Employees who have reason to believe that a serious breach of policy or law has occurred must retain all documents that could be relevant to an investigation of the matter.

5.0 Policy Requirements

It is Company policy to closely scrutinize and appropriately respond to allegations by employees, suppliers, customers or contractors that the Company is not meeting its legal or ethical obligations or complying with generally accepted accounting principles when such allegations (i) regard accounting, internal accounting controls, or auditing matters, (ii) could cause serious damage to the Company's brand or reputation or, (iii) could result in a material liability to the Company.

5.1 Allegations That May Form Whistleblower Claims

The following is an indicative list of the types of allegations that form whistleblower claims that fall within the scope of this policy. This list is not intended to be exhaustive.

- Internal business practices that are inconsistent with generally accepted accounting principles
- Falsification, alteration or substitution of Company records
- Violations of the Company Code of Conduct including
 - Conflicts of interest
 - Inaccuracy of books and records
 - Insider trading
 - Collusion with competitors
 - Money laundering
 - Data Protection infringements
 - Corruption and bribery
- Authorizing, directing, or participating in significant ethical violations
- Deliberately concealing significant ethical violations or deliberately withholding relevant information concerning a significant ethical violation.

5.2 Investigating Whistleblower Claims

Employees should not be questioned, terminated, disciplined, or otherwise advised of investigations until management is instructed to do so.

The Audit Committee Chairman (or his or her representative) is responsible for determining who will direct all aspects of any investigation. This direction may include the assignment of an auditor, special agent, or compliance personnel to make a thorough examination. In limited situations, outside counsel, outside auditors, or others may be engaged to conduct the investigation.

In conducting an investigation, precautions should be taken to safeguard against unfounded, inaccurate, or unwarranted accusations. An investigation should be conducted including interviewing the employee, supplier, customer, or contractor making the allegations and the target.

The target of any allegations should have an opportunity to present relevant evidence and understand the nature of the allegations.

Personal data gathered during the course of the investigation will be handled in accordance with local data privacy laws but in all instances, information gathered must be kept securely and access to such information should be limited to those who need to know in order to perform their job duties. Data that could identify the whistleblower or the target should not be retained any longer than is necessary for the Company to satisfy its legal obligations.

The Audit Committee Chairman is responsible for tracking all whistleblower claims within the scope of this policy and for ensuring that the tenets of the policy are followed.

The Company, as directed by the Audit Committee Chairman (or his or her delegate), will make every effort to cooperate with law enforcement authorities. Law enforcement authorities should not be contacted in whistleblower situations until instructions have been received from the Audit Committee Chairman or their representatives. An exception would be in the rare instance when, for example, a theft or similar crime is discovered in the process of being committed and authorities have to be contacted to prevent the crime from being perpetrated.

5.3 Disciplinary Measures

Once investigated, a decision on what course of action to take based on the findings of the investigation must be approved by the Audit Committee Chairman. The Audit Committee Chairman will apprise the Audit Committee and Board of Directors as appropriate.

Disciplinary measures will depend on the circumstances and will be applied in consultation with Human Resources and the Audit Committee Chairman. Consideration will be given to whether or not a violation is intentional, as well as to the level of good faith shown by a target in cooperating with any resulting investigation or corrective measures. In matters involving Significant Ethical Violations, no disciplinary action should be taken against any employee without the approval of a Director-level attorney in the GCO, a Director in Human Resources, and a VP in the business unit (or staff group) in which the employee works. The persons making the decision are responsible for notifying Audit Committee Chairman (or his or her representative) of the facts and the disciplinary action taken.

5.4 Retaliation Against Whistleblowers

No adverse employment action, e.g., termination, counseling, lower rating, etc., may be taken against a whistleblower employee in retaliation for reporting allegations of impropriety that fall within the scope of this policy and which the employee believes in good faith to be true. Conversely, allegations that are not brought forth in good faith are misuse of the whistleblower process and may result in disciplinary action against the whistleblower.