

DECISION DYNAMICS TECHNOLOGY LTD.
(the “Company”)

Complaints and Whistleblower Policy

To all Employees
of the Company and its subsidiaries

Scope of this Policy

The Audit Committee of the board of directors of the Company is responsible under Canadian securities laws for the integrity of the financial reporting of the Company and for the system of internal controls, the audit process and monitoring compliance with the financial reporting laws applicable to the Company and to all other companies, trusts, partnerships or other entities which may be established by the Company (“Other Entities”). The integrity of the financial information of the Company is of paramount importance to the Audit Committee and to the Board of Directors.

This document outlines the procedure which the Audit Committee is establishing for the confidential, anonymous submission by the employees of the Company and Other Entities of any concerns which you may have regarding questionable accounting or auditing matters.

You are encouraged to submit all good faith concerns and complaints in respect of the accuracy and integrity of the Company’s accounting, auditing and financial reporting, without fear of retaliation of any kind. If you have any concerns about accounting, audit, internal controls or financial reporting matters which you consider to be questionable, incorrect, misleading or fraudulent, you are urged to come forward with any such information, complaints or concerns, without regard to the position of the person or persons responsible for the subject matter of your complaint or concern.

You may report the matter to your supervisor or, alternatively, to the Chairman of the Audit Committee, James Baillie, by telephone (403 865 7395), by email to jbaillie@torys.com or by letter to James Baillie, Audit Committee Chairman, Confidential, Torys LLP, Suite 3000, 79 Wellington St. W., box 270, TD Centre, Toronto, Ontario.

Procedure for Reporting Concerns

You should describe your concern in writing and should include sufficient information to allow the Audit Committee to understand and review your concern. If you wish to remain anonymous, your written communication should clearly indicate this wish for anonymity. All concerns should be forwarded to the Chairman of the Audit Committee, at the address noted above, in a sealed envelope labelled as follows:

“To be opened by the Audit Committee only.”

If you wish to discuss any matter with the Committee, you should indicate this in your submission. In order to facilitate such a discussion, you may include a telephone number at which you can be contacted. Any such envelopes received by the Company or Other Entities will be forwarded promptly and unopened to the Chairman of the Audit Committee.

Handling of Concerns Raised

Promptly following the receipt of any complaints submitted to it, the Audit Committee will investigate each complaint and take appropriate corrective actions.

Investigations

The Audit Committee has the authority to:

- (a) conduct any investigation which it considers appropriate, and has direct access to KPMG LLP, the external auditor of the Company, as well as officers and employees of the Company and Other Entities, as applicable; and
- (b) retain, at the Company's expense, special legal, accounting or such other advisors, consultants or experts it deems necessary in the performance of its duties.

In conducting any investigation, the Audit Committee shall use reasonable efforts to protect your anonymity.

Records

The Audit Committee will retain as part of its records, any complaints or concerns for a period of no less than seven years. The Audit Committee will keep a written record of all such reports or inquiries and make quarterly reports on any ongoing investigation which will include steps taken to satisfactorily address each complaint.

Employee Protection

All employees are assured that no retaliation of any kind is permitted against you for complaints or concerns made in good faith. No employee will be adversely affected because the employee refuses to carry out a directive which, in fact, constitutes corporate fraud, or is a violation of federal or provincial law.

Questions about this Policy

If you have any questions, contact William Dimma, Chairman or James Baillie, Chairman of the Audit Committee.

Dated: February 2, 2006.

**Acknowledgement and Agreement
Regarding The Reporting of Questionable
Accounting or Auditing Matters**

This is to acknowledge that I have received a copy of Decision Dynamics Technology Ltd.'s Complaints and Whistleblower Policy. I understand that, as a public entity, the integrity of the financial information of Decision Dynamics Technology Ltd. (the "Company") is of paramount importance. I further understand that the Company is committed to a work environment free of retaliation for employees who have raised concerns or complaints regarding questionable accounting, internal accounting controls or auditing matters, or reporting of fraudulent financial information and that the Company specifically prohibits retaliation whenever an employee makes a good faith report regarding such concerns or complaints. Accordingly, I specifically agree that to the extent I have concerns that I reasonably believe to be related to questionable accounting, internal accounting controls auditing matters, or reporting of fraudulent financial information, or which is otherwise in violation of the Company's policies, I will immediately report such conduct in accordance with the Company's Complaints and Whistleblower Policy.

I understand and agree that to the extent I do not use the procedures outlined in the Complaints and Whistleblower Policy, the Company and its officers and directors shall have the right to presume and rely on the fact that I have no knowledge or concern of any such information or conduct.

Employee's signature

Employee's Name [printed]

Date