



SIERRA WIRELESS, INC. PROCEDURES FOR REPORTING CONCERNS TO THE AUDIT COMMITTEE

Overview

As a public company, the integrity of our financial information is one of our paramount concerns. Sierra Wireless, Inc. (the "Company") is committed to meet the highest standards in this area and to ensure we are in compliance with all applicable securities laws and regulations, accounting standards, internal control requirements and audit practices.

Securities regulations (including the Canadian Securities Administrators National Instrument 52-110 - Audit Committees) require the Audit Committee of public companies to establish certain procedures to address any complaints concerning accounting practices, internal controls or audit matters. These procedures must include a mechanism for employees to submit any such concerns including suspected violations of the Company's Code of Business Conduct or any applicable governmental laws, rules or regulations on a confidential and anonymous basis.

Our Procedures

An employee of the Company may directly notify the Audit Committee of the Board of Directors of any concerns regarding accounting practices, internal control or audit matters using any of the reporting options identified in this policy. Employees are encouraged to discuss their concerns with their supervisor or other appropriate management representative. However, the Company recognizes that there could be occasions when a concern is so sensitive that an employee may not feel at ease going directly to management or may be more comfortable raising concerns in a confidential manner. If such an instance arises, an employee may contact the Audit Committee of the Board of Directors. This contact can be made openly or anonymously at the employee's discretion.

In addition to these procedures, the Company's Code of Business Conduct also contains procedures to report concerns about business conduct or violations of policies, laws and regulations not specifically related to accounting practices, internal controls or audit matters.

Reporting

The following options exist for reporting concerns regarding accounting practices, internal control or audit matters to the Audit Committee. You may report a concern by choosing any one of the following options, or a combination of options:

1. Use the Business Conduct Helpline noting that you wish your report to be directed to the Audit Committee Chair. The Business Conduct Helpline has provisions to maintain anonymity if desired by the person making the report. To access the Business Conduct Helpline visit the Company's Intranet at:
<http://intranet.sierrawireless.com/policy/default.aspx>
2. Mail your communication as follows:
Audit Committee Chair – Personal & Confidential
Sierra Wireless, Inc.
13811 Wireless Way
Richmond, BC
Canada V6V 3A4
3. Submit your communication by fax to the attention of the Audit Committee Chair, at the following number: +1 604 231 1103
4. Submit your communication by e-mail noting that it is for the attention of the Audit Committee Chair to: businessconduct@sierrawireless.com

Due to legal restrictions, anonymous reporting and use of the Business Conduct Helpline is not encouraged in certain countries (for example, in France, employees are encouraged to report concerns relating to accounting practices, internal control and auditing to the local Compliance Committee).

Handling of Complaints

Any report of or complaint regarding questionable accounting practices, internal control or audit matters that is made directly to management or through any of the other avenues identified above, will be promptly reported to the Audit Committee Chair.

Each complaint will be treated seriously and will be investigated if it is believed the complaint is credible, made in good faith and if any alleged wrongdoing is of a serious nature. Employees are encouraged to identify themselves in order to facilitate proper follow-up, however, every effort will be made to keep the identity of the person making the complaint confidential.

Follow-up on complaints received will include:

- Acknowledgment that the complaint was received
- An indication of how the matter will be dealt with and the expected timeframe for a response on actions taken

No Retaliation

The Company will not discharge, demote, suspend, threaten, harass or in any manner discriminate against anyone as a result of their reporting, in good faith, a suspected violation or participating in a complaint investigation effort. Every effort will be made to keep the identity of the person making the complaint confidential. Similarly, malicious allegations will not be tolerated and may result in disciplinary action.