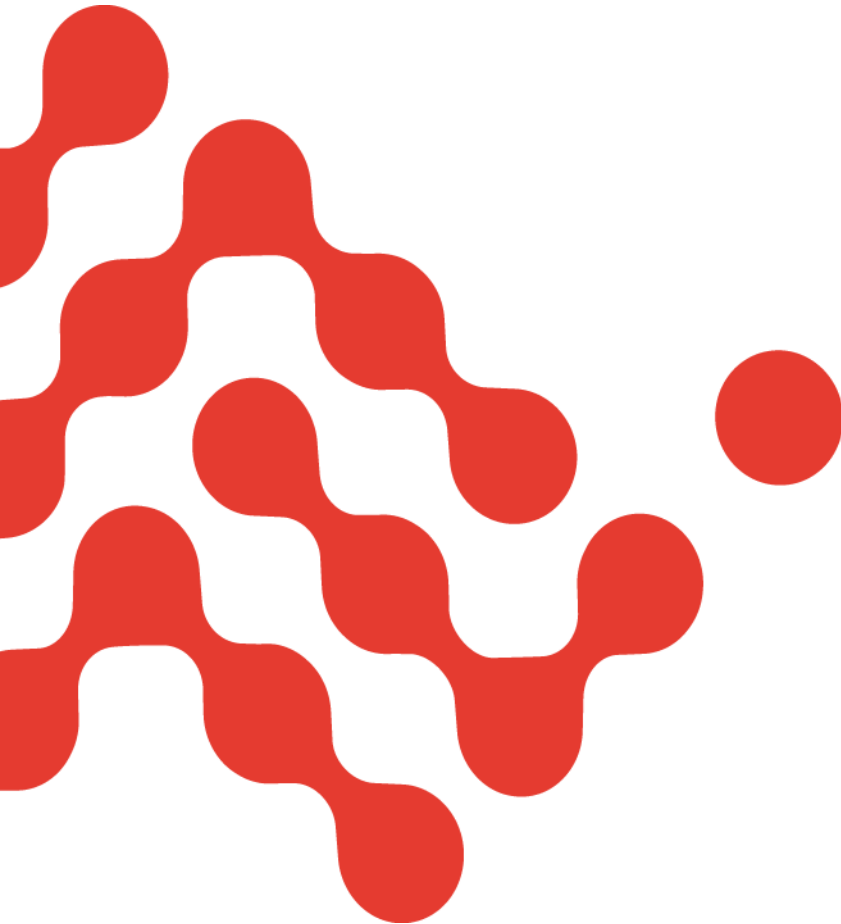


Reconciliation of Q1 2012 GAAP to Non-GAAP Results

May 3, 2012



Reconciliation of GAAP to Non-GAAP Results

With reference to our press release of May 3, 2012, we are providing additional non-material information regarding our reconciliation of Q1 2012 GAAP to non-GAAP results additional non-material information.

Our consolidated financial statements are prepared in accordance with U.S. GAAP on a basis consistent for all periods presented. In addition to results reported in accordance with U.S. GAAP, we use non-GAAP financial measures as supplemental indicators of our operating performance. The term “non-GAAP financial measure” is used to refer to a numerical measure of a our historical or future financial performance, financial position or cash flows that: (i) excludes amounts, or is subject to adjustments that have the effect of excluding amounts, that are included in the most directly comparable measure calculated and presented in accordance with U.S. GAAP in a company’s statement of income, balance sheet or statement of cash flows; or (ii) includes amounts, or is subject to adjustments that have the effect of including amounts, that are excluded from the most directly comparable measure so calculated and presented. We refer to gross margin, operating expenses, earnings (loss) from operations, net earnings (loss) and earnings (loss) per share adjusted for specific items that affect comparability as non-GAAP gross margin, non-GAAP operating expenses, non-GAAP earnings (loss) from operations, non-GAAP net earnings (loss) and non-GAAP diluted earnings (loss) per share, respectively. We disclose non-GAAP amounts as we believe that these measures provide better information on actual operating results and assist in comparisons from one period to another.

Readers are cautioned that non-GAAP financial measures do not have any standardized meaning prescribed by U.S. GAAP and therefore may not be comparable to similar measures presented by other companies.

Q1 2012 Reconciliation of GAAP to Non-GAAP Results

In thousands of US\$, Except earnings per share	GAAP Results Q1 2012	Non-GAAP Adjustments					Non GAAP Q1 2012
		Purchase Price Amort Wavecom	Purchase Price Amort AirLink	Restructuring Integration	Stock Comp	Foreign Exchange Loss	
Revenue	150,266						150,266
Cost of goods sold	105,500				83		105,417
Gross margin	44,766	0	0	0	(83)	0	44,849
GM %	29.8%						29.8%
Sales and marketing	11,861				332		11,529
Research and development	21,396	1,444	132		437		19,383
Administration	8,600				827		7,773
Restructuring	180			180			0
Amortization	2,387	956	449				982
Total Operating Expenses	44,424	2,400	581	180	1,596	0	39,667
Earnings from operations	342	(2,400)	(581)	(180)	(1,679)	0	5,182
Foreign exchange gain	206					206	0
Other income (expense)	(171)						(171)
Total other income (expense)	35	0	0	0	0	206	(171)
Earnings before income taxes	377	(2,400)	(581)	(180)	(1,679)	206	5,011
Income tax expense (recovery)	32	0	0	(71)	0	105	(2)
Net earnings	345	(2,400)	(581)	(109)	(1,679)	101	5,013
Diluted earnings per share	0.01						0.16
Weighted average diluted shares	31,214						31,214