



China Security & Surveillance Technology, Inc.

Policy: CSST Employee Complaint Procedures for Accounting and Auditing Matters

China Security & Surveillance Technology, Inc. (“CSST” or the “Company”) is committed to establishing and maintaining best practices in accounting and auditing matters. Toward that end, CSST’s policies prohibit, among other things, retaliation of any kind against employees for good-faith reporting of concerns about the lawfulness or propriety of the Company’s accounting and auditing practices or otherwise as specified in the ‘whistleblower’ provisions of the Sarbanes-Oxley Act of 2002.

In keeping with the Company’s commitment to best practices in accounting and auditing matters, and pursuant to Section 301 of the Sarbanes-Oxley Act, the Audit Committee of CSST’s Board of Directors has established the following procedures:

1. The receipt, retention, and treatment of complaints received by the Company regarding accounting, internal accounting controls, or auditing matters.
2. The confidential, anonymous submission by employees of the Company of concerns regarding questionable accounting or auditing matters.
3. These procedures cover complaints or concerns about any questionable accounting or auditing matters (“Covered Matters”), including the following:
 - Any deficiency in or failure to comply with the Company’s internal accounting controls;
 - Any fraud or deliberate error in recording financial data or maintaining financial records of the Company;
 - Any fraud or deliberate error in preparing, evaluating, reviewing, or auditing any financial statement of the Company;
 - Any misrepresentation or false statement to or by a senior officer or accountant concerning any matter contained in the financial records, financial reports, or audit reports of the Company;
 - Any deviation from full and fair reporting of the Company’s financial condition.



4. Any complaints or concerns about Covered Matters should be brought to the attention of the CSST Internal Audit Department and/or the Chairman of the Audit Committee. Employees wishing to submit concerns about Covered Matters, including, if desired, on a confidential or anonymous basis, should bring their concerns directly to the attention of the CSST Internal Audit Department and/or the Chairman of the Audit Committee. CSST requests that all matters be reported to the CSST Internal Audit Department and/or the Chairman of the Audit Committee. Complaints or concerns may be communicated to CSST Internal Audit Department and/or the Chairman of the Audit Committee as follows:
 - By mail addressed to: CSST Internal Audit Department and/or to the Chairman of the Audit Committee, 13rd Floor, Shenzhen Special Zone Press Tower, Shennan Road, Futian District, Shenzhen, 518034.
 - By email to Internal Audit Department: xkh69@126.com and/or to the Chairman of the Audit Committee at: sw@csst.com.
 - An additional email for submission of anonymous complaints or concerns that can be used is: cs@csst.com. Complaints directed to this email will be routed directly to Internal Audit Department and/or the Chairman of the Audit Committee simultaneously.
5. Upon receipt of a complaint or concern, the Internal Audit Department and/or the Chairman of the Audit Committee shall
 - if possible or appropriate, acknowledge receipt to the sender and
 - determine whether the complaint or concern in fact relates to a Covered Matter. If the complaint or concern relates to a Covered Matter, the Chairman of the Audit Committee shall bring it to the attention of the Audit Committee, as appropriate.
6. Complaints and concerns relating to Covered Matters shall be investigated or reviewed by the Internal Audit Department, subject, when appropriate, to the oversight and direction of the Audit Committee. The CFO and others (including outside counsel or auditors) may be called upon to assist in the investigation as the Audit Committee deems appropriate. Confidentiality shall be maintained to the fullest extent possible, consistent with the need to conduct an adequate investigation or review.



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7. Upon completion of the investigation or review, the Internal Audit Department shall present his or her findings, as well as any recommended action, to the Audit Committee. Prompt and appropriate corrective or remedial action to address a complaint or concern will be taken when and as warranted in the judgment of the Audit Committee. If possible and appropriate, the person who submitted the complaint or concern will be informed of the resolution of the matter.

8. The Internal Audit Department shall maintain a record of all submitted complaints and concerns relating to Covered Matters sufficient to document their receipt, investigation or review, and resolution. Copies of complaints and such records shall be maintained in accordance with the Company's document retention policy. Periodic summary reports of the investigation or review by the Internal Audit Department of submitted complaints and concerns relating to Covered Matters shall be provided to the Audit Committee.

9. This Policy is effective from January 4, 2008.

January 4, 2008