

Mastech Holdings, Inc.

Whistleblower Policy

Procedures for Reporting Possible Improprieties Relating to Accounting, Internal Controls and Auditing Matters

General Provisions

Mastech Holdings, Inc. and its operating subsidiaries (collectively, the “Company” or “Mastech”) are committed to conducting business in accordance with the highest ethical standards possible. All Company employees, contractors and agents (“Company Persons”) are encouraged to submit any good faith concern regarding accounting, internal controls or auditing matters without fear of dismissal or retaliation of any kind.

In order to facilitate an environment for the reporting of such concerns, the Audit Committee has established this Whistleblower Policy (“Policy”) which sets forth the procedures for the receipt, retention, and treatment of concerns received by the Company regarding accounting, internal controls and auditing in a confidential and anonymous manner.

Scope of Matters Covered by These Procedures

These procedures apply to concerns relating to any questionable accounting, internal controls or auditing matters (collectively “Accounting Matters”), including, without limitation, the following:

- Fraud or deliberate error in the preparation, evaluation, review or audit of any financial statement of the Company;
- Fraud or deliberate error in the recording and maintaining of financial records of the Company;
- Deficiencies in or noncompliance with the Company’s internal controls;
- Misrepresentation or false statement to or by a senior officer or accountant regarding a matter contained in the financial records, financial reports or audit reports of the Company; or
- Deviation from full and fair reporting of the Company’s financial condition.

Reporting a Concern

Company Persons and outside parties, including shareholders, with good faith concerns regarding Accounting Matters or violations of the Company's Code of Business Conduct and Ethics may report their concerns to the Company's Compliance Officer, on a confidential or anonymous basis to the following address:

Jennifer Ford Lacey
Compliance Officer
Mastech Holdings, Inc.
1000 Commerce Drive
Suite 500
Pittsburgh, PA 15275
phone: 412.490.9606
e-mail: Jennifer.lacey@mastech.com

Alternatively, any Company Person or outside party may submit a concern to the following email address:

corporatesecretary@mastech.com

The Audit Committee Chairman will be the only person with access to this email address.

In the event a member of management receives an accounting or fraud concern, he or she must immediately forward it to the Compliance Officer.

Treatment of Concerns

Upon receipt of a concern, the Compliance Officer will (i) determine whether the concern actually pertains to Accounting Matters and (ii) when possible, acknowledge receipt of the concern to the sender.

Concerns relating to Accounting Matters will be reviewed under Audit Committee direction and oversight by the Chairman of the Audit Committee, Compliance Officer, or such other persons as the Audit Committee determines to be appropriate. If a third party investigator is chosen, the Company will provide the Audit Committee with funding to compensate the third party investigator. The Chairman of the Audit Committee will ensure that the third party investigator is fully independent.

Confidentiality will be maintained to the fullest extent possible, consistent with the need to conduct an adequate review. Prompt and appropriate corrective action will be taken when and as warranted in the judgment of the Audit Committee.

The Company will not discharge, demote, suspend, threaten, harass or in any manner discriminate against any employee in the terms and conditions of employment based upon any lawful actions of such employee with respect to good faith reporting of concerns regarding Accounting Matters or otherwise as specified in Section 806 of the Sarbanes-Oxley Act of 2002.

The Compliance Officer will maintain a log of all concerns that have been determined to pertain to Accounting Matters, track their receipt, investigation and resolution and shall prepare a periodic summary report thereof for the Audit Committee. Copies of concerns and such log will be maintained in accordance with the Company's document retention policy.

The Compliance Officer will review and evaluate the effectiveness of this Policy on an annual basis.