



GOOD GOVERNANCE & THE PREVENTION OF CORRUPTION

RESPONSIBILITY

The Directors of Roscan Electronics Ltd; namely Nathan Martyn and Lee Andrews have ultimate responsibility for all important decisions made on behalf of the company as a whole. Decisions are made and conclusions are reached through careful discussion and the appropriate research.

TRANSPARENCY

Clear and reliable information is passed between each of the directors and appropriate persons. Information regarding the financial situation, strategies, objectives, policies and procedures of Roscan Electronics Ltd. is available upon request to all appropriate parties.

ACCOUNTABILITY

The aforementioned Directors have ultimate accountability.

SUSTAINABILITY

As far as is practicable, all strategic planning, objectives, policies and procedures are proven to be sustainable before implementation.

PREVENTION OF BRIBERY AND CORRUPTION

Bribery and or corruption will not be tolerated by Roscan Electronics Ltd..

Bribery is generally understood to mean *"the receiving or offering of any undue reward by or to any person whatsoever, in order to influence his behaviour, and incline him to act contrary to the known rules of honesty and integrity"*.

Bribery is a criminal offence if the offer, acceptance or agreement to accept a bribe takes place within the United Kingdom's jurisdiction. There is also a common-law offence of bribery of a public official. Any employee, worker or person connected with Roscan Electronics Ltd. found to be guilty of direct or indirect bribery, in connection with any matter pertaining to the business of Roscan Electronics Ltd., whether this is received or offered, maybe instantly dismissed or have their contract immediately terminated.

The preceding is applicable whether the offence is passive bribery, the offence committed by the person receiving the bribe, or active bribery. The foregoing is also applicable whether the recipient induced or coerced the briber, or not.

Roscan Electronics Ltd. accounts are annually externally audited. This external audit, along with due diligence, mitigates the chance of corruption through money laundering or other similar activities.

A handwritten signature in black ink, appearing to read "N. Martyn", is written over a horizontal line.