

MCBAINS COOPER (SCOTLAND) LIMITED ('the Company')

Company Number: SC187484

WRITTEN RESOLUTIONS

These written resolutions are passed in accordance with regulation 53 of Table A to the Companies Act 1985 which is embodied in the Company's articles of association and Section 381A of the Companies Act 1985.

We, being the sole member of the Company entitled to attend and vote at general meetings of the Company, hereby pass the following resolutions and agree that they shall be as valid as if they had been passed at a duly convened and held general meeting of the Company:

SPECIAL RESOLUTIONS

Financial Assistance

1. **THAT** subject to compliance with Sections 155-158 of the Companies Act 1985 (the "Act"), and notwithstanding the personal interests of the directors of the Company, the terms and arrangements contemplated by the execution, delivery and performance by the Company of the following documents be approved or noted as the case may be:
 - (a) a facility letter dated 25 May 2005 between (1) AIB Group (UK) plc ("**Bank**") and (2) MBC Group Limited ("**MBC**") relating to a term loan facility of £2,000,000 ("**Term Loan Facility**");
 - (b) a facility letter dated 25 May 2005 between (1) the Bank and (2) McBains Cooper Consulting Limited ("**MCCL**") relating to the provision by the Bank to MCCL of a total aggregate facility of £926,500 representing an overdraft facility of £500,000 and an EBB/PCBASC, company visa card and cashing facility in the aggregate sum of £426,500 ("**Working Capital Facility**");
 - (c) a guarantee and set-off agreement to be entered into by the Company, MBC, McBains Cooper Limited, MCCL and McBains Cooper Design Limited (together the "**Group Companies**") in favour of the Bank which provides for each of the Group Companies to guarantee all monies and liabilities at any time due, owing or incurred from or by MBC to the Bank up to a maximum aggregate liability of £2,000,000 in respect of principal monies together with any interest, commission, bank charges and all legal and other expenses of the Bank, and permits the Bank at any time to combine or consolidate all or any of the Group Companies' bank accounts and transfer all or any sums standing to the credit of such bank accounts in or towards satisfaction of all or any of MBC's liabilities to the Bank;
 - (d) a guarantee and set-off agreement to be entered into by the Company and each of the Group Companies in favour of the Bank which provides for each of the Group Companies to guarantee all monies and liabilities at any time due, owing or incurred from or by MCCL to the Bank up to a maximum aggregate liability of £928,000 in respect of principal monies together with



any interest, commission, bank charges and all legal and other expenses of the Bank, and permits the Bank at any time to combine or consolidate all or any of the Group Companies' bank accounts and transfer all or any sums standing to the credit of such bank accounts in or towards satisfaction of all or any of MCCL's liabilities to the Bank;

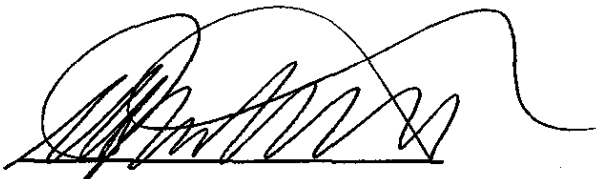
- (e) a debenture dated 9 October 2003 in favour of the Bank securing the repayment to the Bank of all monies and liabilities at any time due, owing or incurred by the Company to the Bank constituting a fixed and floating charge over the Company's undertaking and all its property and assets, present and future, including book debts, goodwill, intellectual property rights, plant and machinery and fixtures and fittings and a first floating charge over the remainder of the Company's undertaking;
- (f) an inter-company loan between (1) MBC and (2) the other Group Companies for a revolving credit facility up to a principal amount of £2,000,000 to enable MBC to repay borrowings incurred by MBC under the Term Loan Facility and for such other purposes as set out therein and as agreed between the parties;

(together, the above documents are referred to as the "Bank Facility Documents").

2. THAT

- (a) having inspected the resolutions of the board of directors of the Company of today's date approving the giving of financial assistance under Section 151 of the Act;
- (b) having inspected the statutory declaration made by all the directors of the Company of today's date in the form prescribed by Section 156 of the Act; and
- (c) having inspected the report addressed to the directors of the Company of today's date and prepared by the auditors, Baker Tilly, in accordance with Section 156 of the Act,

the giving of financial assistance under Section 151 of the Act by the Company to MBC for the purposes of acquiring the ordinary share capital of the Company, is approved to the extent that the execution, delivery and performance by the Company of the Bank Facility Documents to which it is a party (and where appropriate the noting of the terms of the Bank Facility Documents) constitutes financial assistance within the meaning of Section 152 of the Act.



For and on behalf of
MCBAINS COOPER LIMITED

Dated: 30 JUNE 2005