

HEALTH, SAFETY, AND ENVIRONMENT

POLICY STATEMENT

Cogent Industrial Technologies Ltd. "COGENT", to provide and maintain a safe and healthy working environment in compliance with good business practices and to provide a safe work place for employees, and to protect the environment, is fully committed to this HSE policy. At COGENT, we are firmly implanting a culture of Health, Safety and Environmental protection within our organization. We are committed to sustain this culture and everyone has highest regard for our HSE performance. COGENT is committed to continuous efforts to identify and eliminate or manage safety risk associated with its activities.

POLICY AIMS

The aims, which COGENT considers of greatest importance, are:

- *Introduce and promote safety consciousness amongst employees and contractors to prevent accidents and injuries.*
- *Provide the best possible care in engineering, consulting and project services.*
- *Continue to operate a proactive stance towards Health and Safety matters and continue to maintain our liaison with the HSE and other relevant bodies.*
- *Make arrangements for ensuring safety and absence of risk to health in connection with on-site activities.*
- *Investigating all incidents relating to Health, Safety and Environment including minor ones and the cause of any accidents within the company and instituting practicable remedial measure to prevent recurrences.*
- *Implement innovative measures to continuously improve our safety practices.*
- *Regularly striving to update and refine our HSE procedures.*
- *Conduct effective safety training.*

EMPLOYEES

- *All personnel engaged by COGENT shall take such steps as are reasonable to ensure that they understand the Health, Safety and Environmental policy.*
- *All staff are required to adopt and implement HSE requirements through their efforts to achieve continuous improvements in the Company's HSE practices and performance.*
- *All personnel are encouraged to consult with management concerning Health and Safety issues.*

ENVIRONMENTAL POLICY

COGENT strives to meet the requirements and intent of all international convention and host national regulations regarding the environment. We shall achieve our Environmental Policy through the following aims:

- *Minimize the generation of hazardous waste and handle all waste in an environmental sound manner.*
- *Prevent releases, spills and leaks. Take immediate containment measure in the event of accidental discharges.*
- *Restore the environment on work accomplishment in compliance with enforced statutory requirements and according to contractual commitment.*
- *Encourage recycling and re-use of materials.*

DRUG AND ALCOHOL POLICY

No alcohol must be taken into any worksites under the control of COGENT, inclusive of contractor workers must never be unfit to work through alcohol or drug used. This should be made clear to all staff and workers at the Safety Orientation Course and should include the risk due to heavy drinking the previous evening. Any person found in possession of any quantity of alcohol; or drug shall be subject to disciplinary action, which could result in instant dismissal.

RESPONSIBILITY

The management team is responsible for the project by using the available resources to achieve outstanding performance in completing the work and attaining the following HSE aims.

- *Every manager is responsible for ensuring that all employees and contractors are aware, and have an access to all policies and procedures as well as all relevant legislative requirements.*
- *The COGENT contractors shall reflect the implementation of HSE matters obligated to their contract, as a line responsibility at all levels.*

The application of this policy is the direct responsibility of line management and all employees and contractors involved in its day-to-day application. The management of COGENT supports fully this policy and encourages all employees to take proactive approach with respect to HSE matters in executing their duties.

Regards,

Bijan Shams

President

September 25, 2006

COGENT is COMMITTED to your success and our team accepts no excuses, only RESULTS.