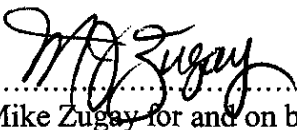


Company No : SC159019

THE COMPANIES ACT 1985 TO 1989
AND
INSOLVENCY ACT 1986
PRIVATE COMPANY LIMITED BY SHARES
WRITTEN RESOLUTION
of
DIRECT RESOURCES SCOTLAND LIMITED

I, the undersigned, being the sole member of DIRECT RESOURCES SCOTLAND LIMITED ("the Company") who at the date of these resolutions would be entitled to attend and vote at a general meeting of the Company, in accordance with the provisions of Section 381A of the Companies Act 1985 (as amended) and pursuant to the powers and authorities contained in the Articles of Association of the Company HEREBY RESOLVE as follows :

1. "THAT the Company be wound up voluntarily and Ian Scott McGregor, Chartered Accountant, Begbies Traynor, 4th Floor, 78 St Vincent Street, Glasgow, G2 5UB be and is hereby appointed liquidator for the purpose of such winding up".
2. "THAT the Liquidator be and is hereby authorised to divide among the shareholders of the Company *in specie* or in kind the whole or any part of the assets of the Company".


.....
Mike Zugay for and on behalf of
iGate Inc

Date : 2 December, 2004

Certified a true copy
