

Certificate

LGA InterCert Zertifizierungsgesellschaft mbH, an accredited and recognized certification body for environmental management systems, herewith certifies that the company

LOEWE.

Loewe AG

with the subsidiary

Loewe Opta GmbH

Industriestraße 11

96317 Kronach

Germany

has introduced a joint

Environmental Management System

in accordance with

DIN EN ISO 14001:2005

Environmental management systems -
Requirements with guidance for use (ISO 14001:2004);

for the scopes:

for concerning development, procurement, production, sale and service of multimedia devices and appliances in the field of consumer electronics

which is being applied.

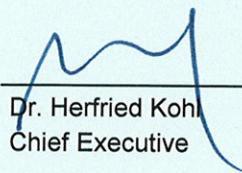
In a certification audit carried out by LGA InterCert Zertifizierungsgesellschaft mbH, evidence was furnished proving that the environmental management system of the company fulfills the requirement of the above-mentioned standard.

First certification took place in June 2001

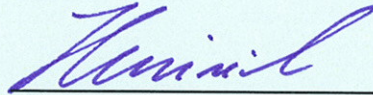
This certificate is valid until September 8, 2010

Registration no.: **UM-1871228**

Nuremberg, September 9, 2007


Dr. Herfried Kohl
Chief Executive


TGA-ZM-04-91-60


Rainfried Heinrich
Lead Auditor