

Exhibit 3 – Corporate social responsibility

Murray Co is in the process of reconsidering its corporate responsibility policies and disclosures, particularly in relation to the working conditions of staff in developing countries, the use of child labour in its manufacturing and the environmental effects of its textile production and dyeing activities.

Murray Co's management has therefore made some proposals in relation to corporate responsibility disclosures. Several targets are envisaged, with reporting in relation to them being included in an integrated report within the annual report. Murray Co has asked whether Ross & Co would be able to provide assurance on its progress towards the following targets.

- An effective health and safety programme is to be launched in the factories.
- In order to improve the skills of all factory workers, learning and development programmes are to be offered.
- Use of child labour (children under 14 years of age) is to be eliminated completely within four years.
- A project to mitigate the effects of fabric dyeing and textile production on the local environment, as part of which scientists will monitor water quality regularly.