

Celltoys Cell Phone Accessories Ltd.

PRIVACY POLICY

Date of original issue: June 13, 2006.

INTRODUCTION

In 2000, the federal government of Canada enacted *The Protection of Personal Information and Electronic Documents Act* ("PIPEDA"). Effective January 1, 2004, all organizations that collect, use or disclose personal information in the course of their commercial activities will be subject to PIPEDA or substantially similar provincial legislation (collectively, "privacy legislation").

Briefly stated, privacy legislation requires that the consent of an individual be obtained for the collection and use of his or her personal information, that steps be taken to protect personal information and that one or more individuals be appointed to monitor compliance with the provisions of applicable privacy legislation.

Celltoys Cell Phone Accessories Ltd. ("Celltoys") is committed to controlling the collection, use and disclosure of personal information provided by the customers and employees of Celltoys and has adopted this Privacy Policy to ensure the accuracy, confidentiality and integrity of such personal information.

APPLICATION

This Privacy Policy applies to personal information that Celltoys collects, uses or discloses in respect to any of its customers or employees in the course of its commercial activities.

It does not, however, apply in respect of the collection, use or disclosure of the following information by Celltoys:

information that is publicly available, such as a customer's name, address, telephone number and electronic address, when listed in a directory or made available through directory assistance;

the name, title, business address or telephone number of an employee of an organization; or

personal information that Celltoys collects, uses or discloses for journalistic, artistic or literary purposes and does not collect, use or disclose for any other purpose.

The application of this Privacy Policy is subject to the requirements or provisions of any applicable legislation, regulations, tariffs or agreements (such as collective agreements), or the order of any court or other lawful authority. Various legal criteria independent of this Privacy Policy will determine whether federal or provincial privacy legislation applies to the personal information that Celltoys collects, uses or discloses in respect of its customers or employees. This Privacy Policy does not replace those criteria and nothing in this Privacy Policy should be construed as indicating which privacy legislation, if any, applies to the collection, use and disclosure of personal information.

DEFINITIONS

The following defined terms are used throughout this Privacy Policy:

Celltoys – means International Internet Advertising Services Inc.

Collection – means the act of gathering, acquiring, recording or obtaining personal information from any source, including third parties, by any means.

Consent – means voluntary agreement with the collection, use and disclosure of personal information for defined purposes. Consent can be either express or implied and can be provided directly by the individual or by an authorized representative. Express consent can be given orally, electronically or in writing but is always unequivocal and does not require an inference on the part of Celltoys. Implied consent is consent that can reasonably be inferred from an individual's action or inaction.

Customer – means an individual who:

- (a) subscribes for, uses, or applies to use, the products or services of Celltoys;
- (b) corresponds with Celltoys; or
- (c) enters a contest sponsored by Celltoys.

Disclosure – means making personal information available to third parties outside of Celltoys.

Employee – means an employee, former employee or pensioner of Celltoys and, for the purposes of this Privacy Policy, includes the directors, shareholders and security holders of Celltoys.

Personal information – means information about an identifiable individual recorded in any form and includes, but is not limited to, such things as race, ethnic origin, nationality, colour, age, gender, marital status, religion, education, medical information, criminal information,

performance reviews, trade union membership, employment and financial history, income, address and telephone number, e-mail address, numerical identifiers such as Social Insurance Number, and views and personal opinions. Personal information also includes information about a customer's product and service subscriptions and usage, credit information, billing records, service and any recorded complaints and, in the case of an employee, includes information found in personal employment files, performance appraisals and medical and benefits information. Publicly available information, such as a public directory listing of names, addresses, telephone numbers and electronic addresses, however, is not considered personal information.

Privacy legislation – means *The Personal Information Protection and Electronic Documents Act* (Canada) and/or substantially similar provincial legislation.

Third party – means an individual other than the customer/employee or his or her agent or an organization other than Celltoys.

Use – means the treatment, handling and management of personal information by Celltoys.

THE TEN PRIVACY PRINCIPLES

This Privacy Policy has been developed in accordance with the standards set out in PIPEDA and is modeled after the *Canadian Standards Association Model Code for the Protection of Personal Information*, CAN/CSA-Q830-96 (the "CSA Code"). Accordingly, the ten principles of fair information practices, as identified by the Canadian Standards Association, have been adopted by Celltoys and represent a formal statement of the minimum requirements to be adhered to by Celltoys for the protection of personal information collected from the customers and employees of Celltoys.

PRINCIPLE 1 – ACCOUNTABILITY

Celltoys is responsible for the personal information under its control and shall designate one or more individuals who shall be accountable for the company's compliance with the procedures and principles set out in this Privacy Policy.

1.1. Accountability for compliance by Celltoys with the policies and procedures set out in this Privacy Policy rests with the Privacy Compliance Officer for that company, even though other individuals within the company may be responsible for the day-to-day collection and processing of personal information. The Privacy Compliance Officer may, from time to time, designate one or more individuals within the company to act on his or her behalf.

1.2. Celltoys shall be responsible for the personal information in its possession or custody, including information that has been transferred to a third party for processing. Celltoys shall use contractual or other appropriate means to ensure a comparable level of protection while the information is being processed by a third party.

1.3. Celltoys has implemented policies and practices to give effect to the principles and procedures set out in this Privacy Policy, including:

(a) implementing procedures to protect personal information such as the adoption of physical, organization and technological security measures;

(b) establishing procedures to receive and respond to complaints and inquiries through the establishment of a confidential e-mail address;

(c) training and communicating to staff information about the Celltoys policies and practices; and

(d) developing public information to explain the Celltoys policies and procedures.

PRINCIPLE 2 - IDENTIFYING PURPOSE

Celltoys will identify the purpose for which personal information is collected at or before the time the information is collected. The purposes for which information is collected, used or disclosed by Celltoys must be those that a reasonable person would consider are appropriate in the circumstances.

2.1. Celltoys will document the purposes for which personal information is collected in order to comply with the Openness principle (See Principle 8) and the Individual Access principle (See Principle 9).

2.2. Identifying the purpose for which personal information is collected at or before the time of collection allows Celltoys to determine the information it needs to collect to fulfill these purposes. The Limiting Collection principle (Principle 4) requires Celltoys to collect only that information necessary for the purposes that have been identified.

2.3. The identified purposes for which personal information is collected shall be specified at or before the time of collection to the customer or employee from whom the personal information is collected. Depending upon the way in which the information is collected, this shall be done orally or in writing.

2.4. When Celltoys proposes to use personal information that has been collected for a purpose not previously identified, it will identify the new purpose before using such personal information. Unless the new purpose is required by law, or consent is otherwise not required pursuant to privacy legislation, the consent of the individual shall be obtained before the personal information is used for the new purpose.

2.5. Individuals responsible for collecting personal information on behalf of Celltoys will explain to customers and/or employees the purposes for which the information is being collected, including any purposes that may not be immediately obvious to the individual.

2.6 The purposes for which the personal information of employees is collected may include, but is not limited to:

administering payroll and employee benefit programs;
conducting performance evaluations and discipline;
effecting employee training;
conducting internal reviews, investigations and complaint resolution processes;
participating in union negotiations and labour arbitrations;
facilitating transactional due diligence reviews;
complying with legal and regulatory obligations.

2.7 The purposes for which the personal information of customers is collected may include, but is not limited to:

processing commercial transactions;
communicating with customers;
establishing and maintaining commercial relations;
developing, marketing or providing products and services;
recommending particular products and services;
conducting market research and surveys;
managing and developing business opportunities;
conducting investigations and complaint resolution processes;
facilitating transactional due diligence reviews;
complying with legal and regulatory obligations.

2.8 Anonymous or "non-personal" information gathered by Celltoys through its web site may be used for technical, research and analytical purposes. Information collected through surveys, existing files and public archives may be used by Celltoys to analyze its markets and to develop or enhance service offerings.

PRINCIPLE 3 - CONSENT

The knowledge and consent of the individual are required for the collection, use or disclosure of personal information, except where consent is not required by privacy legislation as, for example, where the collection, use or disclosure of personal information is solely for journalistic, artistic or literary purposes.

3.1. Consent is required for the collection of personal information and the subsequent use or disclosure of this information.

Generally, Celltoys will seek consent for the use or disclosure of the information at the time of collection. In certain circumstances, consent with respect to the use or disclosure of personal information may be sought after the information has been collected but before the personal information is used (for example, when Celltoys wants to use information for a purpose not previously identified). In obtaining consent, Celltoys shall use reasonable efforts to ensure that a customer or employee is advised of the identified purposes for which personal information will be used or disclosed. Purposes shall be stated in a manner that can be reasonably understood by the customer or employee.

3.2. In certain circumstances personal information may be collected, used or disclosed without the knowledge and consent of the individual. For example, Celltoys may collect or use personal information without the knowledge or consent of its employees and/or customers if the collection or use of personal information is clearly in the interests of the individual and consent cannot be obtained in a timely way, such as when the individual is a minor, seriously ill or mentally incapacitated or if seeking the consent of the individual might defeat the purpose of collecting the information such as in the investigation of a breach of an agreement or a contravention of a federal or provincial law. Personal information may also be used or disclosed without the knowledge or consent of the individual in the case of an emergency where the life, health or security of an individual is threatened. Celltoys may disclose personal information without knowledge or consent to a lawyer representing the company, to collect a debt, to comply with a subpoena, warrant or other court order, or as may be otherwise required by law.

3.3. Celltoys will not, as a condition of the supply of a product or service, require an individual to consent to the collection, use, or disclosure of information beyond that required to fulfill the explicitly specified and legitimate purposes.

3.4. In obtaining consent, Celltoys will take into account the sensitivity of the personal information and the reasonable expectations of its customers and employees. Consent will not be obtained through deception. For example:

A viewer who enters a contest online through www.Celltoys.com would reasonably expect that his or her relevant contact information (name, phone number, personal identification) would be collected and used to identify the viewer if and when he or she was selected as a contest winner. However, the viewer would not reasonably expect that this information would be used for a purpose other than the administration of the contest, without the viewer's knowledge and consent.

An individual filing an application for employment with Celltoys would reasonably expect that his or her age and marital status would be used for the purposes of administering benefit plans.

An employee filing an application for an Celltoys dental coverage plan would reasonably expect that the relevant information (employee identification number, name, date of birth) would be collected, used and communicated to third parties in accordance with the dental coverage and for such period of time as the coverage was in effect.

3.5 The way in which Celltoys seeks consent may vary, depending on the circumstances and the type of information collected. Celltoys will generally seek express consent when the information is likely to be considered sensitive. It will rely on implied consent only where collection and use of the personal information is directly related to a transaction or exchange of information in which the individual is directly participating. Consent may also be given by an authorized representative (such as a legal guardian or a person having power of attorney).

3.6 Consent may be obtained in any one of the following ways:

an application form may be used to seek consent, collect information and inform the individual of the use that will be made of the information. By completing and signing the form, the individual is giving consent to the collection and the specified uses;

a check-off box may be used to allow individuals to request that their names and addresses not be given to other organizations. Individuals who do not check the box are assumed to consent to the transfer of their information to third parties;

consent may be given orally when information is collected over the telephone; or

consent may be given at the time that individuals use a product or service.

3.7 Generally, the use of products and services by a customer, or the acceptance of employment or benefits by an employee, constitutes implied consent for Celltoys to collect, use and disclose personal information for all identified purposes.

3.8 An individual may withdraw consent at any time, subject to legal or contractual restrictions and reasonable notice. Celltoys will inform individuals of the implications of withdrawing consent. Customers and employees may contact Celltoys for more information regarding the implications of withdrawing consent.

PRINCIPLE 4 - LIMITING COLLECTION

Celltoys shall limit the collection of personal information to that which is necessary for the purposes identified by the company. Personal information shall be collected by fair and lawful means.

4.1 Celltoys will not collect personal information indiscriminately. Both the amount and the type of information collected shall be limited to that which is necessary to fulfill the purposes identified. Celltoys shall specify the type of information collected as part of its information-handling policies and practices, in accordance with the Openness principle (Principle 8).

4.2 The requirement that personal information be collected by fair and lawful means is intended to prevent Celltoys from collecting information by misleading or deceiving individuals about the purpose for which information is being collected. Consent to the collection of personal information must not be obtained through Deception

PRINCIPLE 5 - LIMITING USE, DISCLOSURE AND RETENTION

Personal information shall not be used or disclosed for purposes other than those for which it was collected, except with the consent of the individual or as required by law. Personal information shall be retained only as long as necessary for the fulfillment of the purposes for which it was collected.

5.1 Where Celltoys intends to use personal information for a purpose not previously identified, Celltoys shall document the new purpose and shall obtain the consent of the individual prior to using the information for a new purpose.

5.2 Celltoys may disclose the personal information of its employees:

to human resources, payroll, benefits, information management, medical and security personnel;

to third party service providers for the purposes of administering payroll and benefits programs;

to union representatives and labour arbitrators;

to internal or external legal counsel and auditors;

to the Privacy Compliance Officers of Celltoys;

to the management personnel of Celltoys;

in the context of providing references regarding current or former employees in response to requests from prospective employers and/or financial institutions;

to prospective parties in the context of a transactional due diligence review; and where disclosure is required by law.

5.3 Celltoys may disclose the personal information of its customers:

to third party service providers;

to internal or external legal counsel and auditors;

to the Privacy Compliance Officers of Celltoys;

to the management personnel of Celltoys;

to third parties for the development, enhancement or marketing of Celltoys products or services;

to an agent retained by Celltoys in connection with the collection of the customer's account;

to credit grantors and reporting agencies;

to a third party or parties, where the customer consents to such disclosure;

to prospective parties in the context of a transactional due diligence review; and where disclosure is required by law.

5.4 Except as required or permitted by law, when disclosure is made to a party other than Celltoys or a third party provider of personal information processing services, the consent of the individual shall be obtained and reasonable steps shall be taken to ensure that any such third party has personal information privacy procedures and policies in place that are at least comparable to those implemented by Celltoys.

5.5 Unless authorized by the customer, Celltoys will not sell, lease or trade the personal information of their employees or customers to other parties.

5.6 Personal information shall be kept only as long as it remains necessary or relevant for the identified purposes or as required by law. Depending on the circumstances, where personal information has been used to make a decision about a customer or an employee, Celltoys shall retain, for a period of time that is reasonably sufficient to allow for access by the customer or employee, either the actual information or the rationale for making the decision.

5.7 Celltoys has adopted guidelines and procedures with respect to the retention of personal information. Personal information that is no longer necessary or relevant for the identified purposes or required by law to be retained, shall be destroyed, erased or made anonymous.

PRINCIPLE 6 - ACCURACY

Personal information shall be as accurate, complete and up-to-date as is necessary for the purposes for which it is to be used.

6.1 Personal information used by Celltoys shall be sufficiently accurate, complete and up-to-date to minimize the possibility that inappropriate information may be used to make a decision about the individual customer or employee. The extent to which personal information will be accurate, complete and up-to-date will depend upon the use of the information, taking into account the interests of the individual.

6.2 Celltoys will not, however, routinely update personal information, unless this is necessary to fulfill the purposes for which the information was collected. Personal information about customers and employees shall be updated only as and when necessary to fulfill the identified purposes or upon notification by the individual.

6.3 Celltoys shall ensure that personal information that is used on an ongoing basis, including information that is disclosed to third parties, is generally accurate and up-to-date, unless limits to the requirement for accuracy are clearly set out

PRINCIPLE 7 - SAFEGUARDS

Personal information shall be protected by security safeguards appropriate to the sensitivity of the information.

7.1 Celltoys will implement security safeguards to protect personal information against loss or theft, as well as unauthorized access, disclosure, copying, use or modification, regardless of the format in which the information is held.

7.2 The nature of the safeguards will vary depending on (i) the sensitivity of the information that has been collected, (ii) the amount, distribution and format of the information, and (iii) the method of storage.

7.3 Physical measures such as locked filing cabinets and restricted access to offices, organizational measures such as security clearances and limiting access on a "need-to-know" basis, and technological measures such as the use of passwords and encryption have been adopted by Celltoys.

7.4 Each employee of Celltoys shall be made aware of the importance of maintaining the confidentiality of personal information.

7.5 Personal information disclosed to third parties shall be protected by contractual agreement stipulating the confidentiality of the information and the purposes for which it is to be used.

7.6 The disposal or destruction of personal information shall be carried out to prevent unauthorized access to personal information.

PRINCIPLE 8 - OPENNESS

Celltoys shall make readily available to its customers and employees specific information about its policies and practices relating to the management of personal information.

8.1 Celltoys will be open about its policies and practices with respect to the management of personal information. Customers and employees shall be able to acquire information about Celltoys's policies and practices with respect to the management of personal information without unreasonable effort.

8.2 Such information shall be made available through the Celltoys website and through the Celltoys Intranet sites and shall include:

the name or title, and the address, of each Privacy Compliance Officer;

the means of gaining access to personal information held by Celltoys;

a description of the type of personal information held by Celltoys including a general account of its use;

copies of any brochures or other information that explain Celltoys policies, standards or codes; and

a description of what personal information is made available to related organizations (e.g. subsidiaries).

PRINCIPLE 9 - INDIVIDUAL ACCESS

Upon request, an individual shall be informed of the existence, use and disclosure of his or her personal information and shall be given access to that information except where Celltoys is permitted or required by law not to disclose personal information to the individual customer or employee. An individual customer or employee shall be able to challenge the accuracy and completeness of the information disclosed to him or her and have it amended as appropriate.

9.1. Upon request, Celltoys shall inform an individual customer or employee whether it holds personal information about that individual (except where permitted or required by law not to disclose personal information) and shall afford the individual a reasonable opportunity to review the personal information in his or her file at minimal or no cost to the individual. Celltoys shall provide an account of the use that has been made or is being made of the personal information and an account of the third parties to which the personal information has been disclosed. Where reasonably possible, Celltoys shall indicate the source of the personal information.

9.2 In order to safeguard personal information, a customer or employee may be required to provide sufficient identification information to permit Celltoys to account for the existence, use and disclosure of personal information and to authorize access to the individual's file. Any such information shall be used only for this purpose.

9.3 In certain situations, Celltoys may not be able to provide access to all of the personal information that they hold about a customer or employee. For example, Celltoys is not required to provide access to information if doing so would likely reveal personal information about a third party or could reasonably be expected to threaten the life or security of another individual. Similarly, Celltoys may not be required to provide access to information if disclosure would reveal confidential commercial information, if the information is protected by solicitor-client privilege, if the information was generated in the course of a formal dispute resolution process, or if the information was collected in relation to the investigation of a breach of an agreement or a contravention of a federal or provincial law. If access to personal information cannot be provided, Celltoys shall provide the reasons for denying access upon request.

9.4 In providing an account of third parties to which it has disclosed personal information about a customer or an employee, Celltoys shall attempt to be as specific as possible. When it is not possible to provide a list of the organizations to which it has actually disclosed personal information, Celltoys shall provide a list of organizations to which it may have disclosed personal information about the customer or employee.

9.5 Celltoys will respond to an individual's request within a reasonable time and in any event within thirty (30) days of the request. The time for responding to a request may be extended for up to an additional thirty (30) days if meeting the time limit would unreasonably interfere with the activities of Celltoys, or if the time required to undertake any consultations necessary to respond to the request would make the time limit impracticable to meet. Celltoys may also extend the time for responding for such period of time as is necessary to be able to convert the personal information into an alternative format. Celltoys will provide notice to the individual of any extension taken within thirty (30) days of the individual's request and will advise the individual of the right to make a complaint to the Privacy Commissioner about the extension. They will provide the requested information or make it available in a form that is generally understandable. For example, if abbreviations or codes are used to record information, Celltoys will provide a corresponding explanation.

9.6 Upon request by an individual with sensory disabilities, Celltoys will give access to personal information about the individual in an alternative format if a version of the information already exists in that format or if its conversion to an alternative format is necessary to allow the individual to exercise rights to request correction, challenge compliance of Celltoys under Principle 10 or file a formal complaint pursuant to applicable privacy legislation.

9.7 Celltoys shall promptly correct or complete any personal information found to be inaccurate or incomplete. Any unresolved differences as to the accuracy or completeness shall be noted in the individual's file. Where appropriate, Celltoys shall transmit to third parties having access to the personal information in question any amended information or the existence of any unresolved differences.

9.8 A customer can obtain information or seek access to his or her individual file by contacting Celltoys. An employee can obtain information or seek access to his or her individual file by contacting his or her immediate supervisor within Celltoys.

PRINCIPLE 10 - CHALLENGING COMPLIANCE

An individual customer or employee shall be able to address a challenge concerning compliance with the principles in this Privacy Policy to his or her designated Privacy Compliance Officer.

10.1 Celltoys shall maintain procedures for addressing and responding to all inquiries or complaints from its customers and employees about the companies' handling of personal information.

10.2 Celltoys will inform their customers and employees about the existence of these procedures as well as the availability of complaint procedures.

10.3 Celltoys shall investigate all complaints concerning compliance with this Privacy Policy. If a complaint is found to be justified, Celltoys shall take appropriate measures to resolve the complaint including, if necessary, amending its policies and procedures. A customer or employee shall be informed of the outcome of the investigation regarding his or her complaint.

10.4 If an individual is not satisfied with the response from the Privacy Compliance Officer, he or she may have recourse to additional remedies under applicable privacy legislation. For further information, contact the applicable governmental agency listed in the attached Schedule A.

EFFECTIVE DATE

This policy is effective as of February 13, 2004.

SCHEDULE A

FEDERAL

Federal Privacy Commissioner
112 Kent Street
Ottawa, ON K1A 1H3
Phone: (613) 995-8210
Toll Free: (800) 282-1376
Fax: (613) 947-6850
Website: www.privcom.gc.ca/

ALBERTA

Information Management, Access and Privacy Division
Alberta Government Services
16th Floor, 10155 - 102 Street
Edmonton, AB T5J 4L4
Office Phone: (780) 422-2657
Help Desk Phone: (780) 427-5848
Fax: (780) 427-1120
Website: www.gov.ab.ca/foip/

BRITISH COLUMBIA

Corporate Privacy and Information Access Branch
Information, Science and Technology Agency
Government of British Columbia
Victoria, BC
Phone: (604) 660-2421
Website: www.msar.gov.bc.ca/FOI_POP/

MANITOBA

Minister of Culture, Heritage and Tourism
Information Resources Division
3 - 200 Vaughan Street
Winnipeg, MB R3C 1T5
Phone: (204) 945-2142
Fax: (204) 948-2008
Website: www.gov.mb.ca/chc/fippa/index.html

NEW BRUNSWICK

Ombudsman
Province of New Brunswick
767 Brunswick Street
P.O. Box 6000
Fredericton, NB E3B 5H1
Phone: (506) 453-2789
Fax: (506) 453-5599

NEWFOUNDLAND

Director of Legal Services
Department of Justice of Newfoundland
Confederation Building
P.O. Box 8700
St. John's, NL A1B 4J6
Phone: (709) 729-2893
Fax: (709) 729-2129
Website: www.gov.nf.ca/just/

NORTHWEST TERRITORIES

Department of Justice
Policy and Planning Division
Government of Northwest Territories
P.O. Box 1320
Yellowknife, NT X1A 2L9
Phone: (867) 873-7015
Fax: (867) 873-0307
Website: www.justice.gov.nt.ca/publicservices/atipp.htm

NOVA SCOTIA

Nova Scotia Department of Justice
General Information
5151 Terminal Road
P.O. Box 7
Halifax, NS B3J 2L6
Phone: (902) 424-4030
Website: www.gov.ns.ca/just/foi/foisvcs.htm

NUNAVUT

Information and Privacy Commissioner of Nunavut
5018, 47th Street
Yellowknife, NT X1A 2N2
Phone: (867) 669-0976
Fax: (867) 920-2511

ONTARIO

Information and Privacy Office
Office of the Corporate Chief Strategist
Management Board Secretariat
8th Floor, Ferguson Block
77 Wellesley Street West
Toronto, ON M7A 1N3
Phone: (416) 327-2187
Fax: (416) 327-2190
Website: www.gov.on.ca/mbs/english/fip

PRINCE EDWARD ISLAND

Office of the Attorney General
Fourth Floor, Shaw Building
95 Rochford Street
P.O. Box 2000
Charlottetown, PE C1A 7N8
Phone: (902) 368-4550
Fax: (902) 368-5283
Website: www.gov.pe.ca/foipp/index.php3

QUEBEC

Ministère des relations avec les citoyens et de l'immigration
Director of Communications
Gérald-Godin Building
360, rue McGill, 2nd Floor
Montréal, QC H2Y 2E9
Phone: (514) 873-4546
Fax: (514) 873-7349