LIC. RODOLFO TORRES LEÓN
CONTADOR PÚBLICO AUTORIZADO

San José, Costa Rica
Teléfonos: 2224-1332
Celular: 8855-0752
Apdo: 12494-1000
Email: rltorres@ice.co.cr

AD ASTRA ROCKET COMPANY

CERTIFICACIÓN DE CUMPLIMIENTO DE LOS ELEMENTOS DEL REGLAMENTO DE GOBIERNO CORPORATIVO DE LA BOLSA NACIONAL DE VALORES

(AÑO TERMINADO EL 31 DE DICIEMBRE DEL 2015)

MARZO 2016

LIC. RODOLFO TORRES LEÓN
CONTADOR PÚBLICO AUTORIZADO

San José, Costa Rica
Teléfonos: 2224-1332
Celular: 8855-0752
Apdo: 12494-1000
Email: rltorres@ice.co.cr

CERTIFICACION DE CUMPLIMIENTO DE LOS ELEMENTOS DEL REGLAMENTO DE GOBIERNO CORPORATIVO DE LA BOLSA NACIONAL DE VALORES

Señores
Accionistas de Ad Astra Rocket Company

El suscrito Contador Público Autorizado fue contratado por **Ad Astra Rocket Company**, para certificar el reporte anual de Cumplimiento de Mejores Prácticas de Gobierno Corporativo, al cual está comprometida la entidad como adherente voluntaria al Reglamento de Gobierno Corporativo de la Bolsa Nacional de Valores, correspondiente al año terminado el 31 de diciembre de 2015.

El procedimiento utilizado consistió en cotejar la existencia de los documentos y aseveraciones de **Ad Astra Rocket Company**, expuestas en el Anexo 1 adjunto, en relación con el Reporte Anual de Cumplimiento, correspondiente al año terminado el 31 de diciembre 2015 para evaluar la validez de las aseveraciones que realiza la Administración sobre el Reglamento de Gobierno Corporativo de la Bolsa Nacional de Valores, que se resume de la siguiente forma:

Obtuve las representaciones de la Administración indicadas en el Anexo No.1 adjunto, y verifiqué la documentación de soporte que sustentan tales aseveraciones.

Debido a que los procedimientos antes citados no constituyen una auditoría de acuerdo con Normas Internacionales de Auditoría, no expresamos ninguna opinión. Si hubiéramos realizado procedimientos adicionales o hubiéramos realizado una auditoría de acuerdo con Normas Internacionales de Auditoría, podrían haber surgido otros asuntos que habrían sido incluidos en nuestro informe.

En virtud de la revisión efectuada a la información contenida en el Reporte Anual de Cumplimiento que se adjunta en el Anexo No.1, elaborado por la Administración de **Ad Astra Rocket Company** para el periodo indicado, el suscrito Contador Público Autorizado, certifica que la información contenida en el Reporte Anual de Cumplimiento está documentada debidamente por la Administración de **Ad Astra Rocket Company.**

No me alcanzan las limitaciones del artículo 9 de la Ley 1038 ni el 20 y 21 del Reglamento a la Ley del Colegio de Contadores Públicos de Costa Rica, ni artículo 11 del Código de Ética para expedir esta certificación.

Se extiende la presente a solicitud de **Ad Astra Rocket Company**. Dada en la ciudad de San José, a los veintinueve días del mes de marzo de 2016.

Póliza de fidelidad número 0116 FIG 7
Vence el 30 de setiembre de 2016

Timbre de ¢25 de Ley N° 6663
Adherido y Cancelado en el Original

Lic. Rodolfo Torres León
Contador Público Autorizado
Miembro 812

Anexo 1
AD ASTRA ROCKET COMPANY
Corporate Governance – Annual Compliance Report for Calendar Year 2015

Element of the code (summary)	Element Adopted (yes/no)	Issuer's comments
1. Manager and Chairman are different individuals.	No	Dr. Franklin Chang Diaz currently holds both positions. This is the usual case for small US companies.
2. Directors designated for a certain time.	Yes	Directors are elected at annual Shareholders' meeting to one year terms.
3. Three independent directors	Yes	Mr. Abbey, Ms. Andrew, Mr Zaglul, Mr Singer and Mr. Solso are independent directors.
4. Directors are identified in the annual report.	Yes	Directors are identified in the company's prospectus, which is updated annually
5. Minimum contents of the Internal Regulations of the Board	No	The Board follows the rules established in the company's bylaws and abides by generally accepted rules of corporate governance. Risk and Compliance are managed by the company's executives, based upon the advice of its Senior Accountant, its Contracts Manager, and independent external legal counsel.
6. Each new director formally inducted	Yes	
7. Regular, scheduled board meetings	Yes	Minimum of four Board meetings, scheduled in advance. Agendas distributed at least 5 days before. For special meetings, notices distributed at least 2 days in advance
8. Only the directors who participate in the meeting vote.	Yes	
9. Directors control the agenda	Yes	
10. Clear minutes for each meeting.	Yes	
11. Directors can withhold their votes	Yes	
12. Audit Committee consisting of 3 independent directors and one Fiscal	Yes	Audit Committee of the Board of Directors: Anne Andrew (Chair, independent) George Abbey (independent), Dr. Jose Zaglul (independent) and Mariano Alvarez (independent, Fiscal).

13. Minimum responsibilities of the Audit Committee	Yes	The Audit Committee held four meetings in 2015
14. Compensation Committee	No	Compensation of officers and employees is determined by two members of executive management who also serve on the Board (Dr. Chang Díaz, and Dr. Squire.). Though not elected by the Board as such, they perform the functions of a Compensation Committee. As the Company grows, a full compensation committee can be established.
15. Minimum responsibilities of the Compensation Committee	Not applicable	(see number 14)
16. Internal regulations of the Board stress that the directors are responsible for the internal controls	Yes	As a US Delaware Corporation, the Ad Astra Board is responsible in general for the integrity of the company's internal controls. Also in section 17 of the compliance report, it stresses that the company has internal controls that the external auditors verify each year for adequacy.
17. Annual review of the efficacy of the internal controls	Yes	The annual audit performed by an independent, external auditor includes examination of the company's internal processes to ensure that adequate controls are in place.
18. Internal control on stock purchases and sales by key personnel	Yes	Ad Astra Bylaws, Article 3.11, part IV provides this control.
19. Investor relations policy	Yes	We do not follow the specific procedures of the Bolsa, However, the President provides an annual briefing on the company's progress and status to the investors. He also sends periodic informal letters on major events and activities. The company has an annual shareholders meeting. The President of the company periodically invites shareholders to informational briefings about the company.
20. Annual Report	Yes	The company presents an annual report to investors as a comprehensive briefing during the Annual Shareholders meeting and the company prospectus is updated annually. The company also publishes its annual audit report.

Note: The users of the Annual Compliance Reports should understand that the fact that the company does not comply with some of the practices that it has adopted does not mean automatic non-compliance with the Code, because it is recognized that particular circumstances may arise that justify this situation, which the company should explain.

FRANKLIN RAMON CHANG DIAZ (FIRMA)

Digitally signed by FRANKLIN RAMON CHANG DIAZ (FIRMA)
Date: 2016.03.18 09:54:42 -06'00'