FILE COPY

CERTIFICATE OF INCORPORATION
OF A
PRIVATE LIMITED COMPANY

Company No. 6927140

The Registrar of Companies for England and Wales hereby certifies that

SIMPLE SANITARYWARE LTD

is this day incorporated under the Companies Act 1985 as a private company and that the company is limited.

Given at Companies House on **8th June 2009**

N06927140G

Companies House
— for the record —

THE OFFICIAL SEAL OF THE
REGISTRAR OF COMPANIES

MEMORANDUM

AND

ARTICLES OF ASSOCIATION

OF

SIMPLE SANITARYWARE LTD.

1000/1000

001659/20

The Companies Acts 1985 to 1989

COMPANY LIMITED BY SHARES

Memorandum of Association

Of

SIMPLE SANITARYWARE LTD.

1. The name of the Company is " **SIMPLE SANITARYWARE LTD** "

2. The Registered Office of the Company will be situated in England.

3. The objects for which the Company is established are:-

(a) To carry on business as a general commercial company, in conjunction with each other or as separate and distinct undertakings, all or any of the following businesses namely: manufacturers, designers, inventors, creators, cultivators, breeders, growers, hunters, trappers, fishermen and fish farmers, importers, exporters, agents, dealers (both wholesale and retail) in all articles of commercial, manufacturing, personal and household use and consumption and in all kinds of raw materials and commodities; Interactive-shopping; multi-level marketing; home-shopping; wholesale distribution; retail distribution; warehousemen; storage contractors; shipping and forwarding agents; dealers in property and estates; property developers, property managers; estate agents; financiers, financial agents and to act as nominee, trustee, agent, factor, broker, executor, administrator, receiver for or otherwise on behalf of Companies, Corporations, firms or persons; builders; rooters; scaffolders; contractors; heating and ventilation engineers and contractors; refrigeration engineers and specialists and contractors; decorators; painters; bricklayers; carpenters; shuttering manufacturers and erectors; joiners; public works contractors; plasterers, plumbers, electricians, shop front fitters; builders' and decorators' merchants; double glazing , insulation, cavity wall insulation, loft insulation and conversions ; civil, mechanical, constructional, agricultural, consulting, electrical, chemical and general engineers; telephone and telegraph systems and any other forms of communications, recording or processing; safety and security alarm systems; welders; sheet metal workers; blacksmiths; motor engineers; garage proprietors; car hire service; driving school instructors; courier service; travel agents; owners, charterers, lessors, lessees, hirers and operators of, and dealers in aircraft" ships, boats, hovercrafts, pipelines, power supplies facilities, railways, lorries, trucks, coaches, buses, motorcars, motorcycles, bicycles and other vehicles; transport and haulage contractors; general engineers; tool makers; booking agents and managers for theatres, cinemas and all other kinds of entertainment's and sporting events; turf and sporting accountants in all its branches; proprietors of shops, cafes, clubs, hotels and restaurants, catering contractors; dealers in foods and provisions of all kinds; wine and spirit merchants; butchers; grocers, greengrocers, fishmongers and poultry merchants; farmers; florists, horticulturists; landscape gardeners and designers; funeral directors; bakers; confectioners; tobacconists; ironmongers, hardware merchants; dealers in plastics of all kinds; antique dealers; furniture manufacturers and

dealers; leather and fancy goods dealers; jewellers; radio, television and electrical retailers; dealers and repairers; toys, games and sports equipment dealers; photographers and dealers in all kinds of photographic material and equipment; film and video producers and distributors; textile merchants; tailors and fashion designers; ladies and gentlemen's outfitters; boot and shoe retailers; perfumery and cosmetic dealers; hairdressers; health farms and studios and massage parlours; manufacturing and retail chemists; opticians; printers, publishers, writers, authors and journalists; stationers; advertising and publicity agents; public relation specialists; consultants, draughtsmen and exhibition specialists; seminars, lecturers, conventions, salesmen and demonstrators; conference and training specialists and organisers; business transfer agents; employment agents; computer operators, programmers -and dealers; market research specialists; business advisers; accountancy services; secretarial services; insurance consultants and services; mail order specialists; dyers and cleaners; dry cleaners; window cleaners and industrial cleaners and maintenance contractors of property of every description; proprietors of launderettes; excavation and demolition contractors; plant hirers; scrap iron and waste merchants; and to licence, conduct, operate, register and protect any franchise; to carry on all or any of the said businesses and provide services in connection therewith, either together as one business or as separate and distinct businesses in any part of the world.

(b) To carry on any other business which, in the opinion of the Company, may be capable of being conveniently or profitably carried on in conjunction with or subsidiary to any other business of the Company and is calculated to enhance the value of the Company's property.

(c) To purchase or by any other means acquire freehold, leasehold or any other property for any estate or interest whatever, movable or immovable, or any interest in such property, and to sell, lease, let on hire, develop such property, or otherwise turn the same to the advantage of the Company.

(d) To apply for, register or by other means acquire any patents, patent rights, brevets d'invention, licences, trade marks, concessions and inventions and to use and turn to account the same or to develop, sell or assign the same or grant licences or privileges in respect thereof or otherwise turn the same to the advantage of the Company.

(e) To build, reconstruct or generally maintain buildings and works of all kinds, whether or not these are situate on the property of the Company.

(f) To invest and deal with the monies of the Company in such shares or upon such securities or otherwise in such manner as from time to time may be determined.

(g) To amalgamate with or to make any agreement or arrangement with or enter into partnership or joint purse agreement with any other company, firm or person carrying on business similar or complementary to the business of the Company or any part thereof.

(h) To subscribe for, take, purchase or otherwise acquire either for cash, shares or debentures in this Company or any other consideration any other company or business which, in the opinion of the Company, may be carried on so as directly or indirectly to benefit the Company.

(i) To sell or otherwise dispose of the whole or any part of the business or property of the Company for any consideration, shares or debentures as the Company may think fit.

(j) To lend money to customers, associates and others whether incorporated or not and to guarantee the observance and performance of obligations and contracts by customers and others.

(k) To borrow or raise money in such manner as the Company thinks fit and secure the repayment thereof by the creation and issue of debentures, debenture stock, mortgages or in any other way.

(l) To pay or remunerate any person, firm or company for rendering services to the Company in the promotion of the Company or the placing and issue of shares, debentures, debenture stock or other securities of the Company.

(m) To support and subscribe to any funds and to subscribe to or assist in the promotion of any charitable, benevolent or public purpose or object for the benefit of the Company or its employees, directors or other officers past or present and to grant pensions to such persons or their dependants.

(n) To draw, make, accept, endorse, discount and execute bills warrants notes or other negotiable or transferable instruments.

(o) To assist in the promotion of or promote any company or undertaking which may appear likely to assist or benefit the Company and to place or guarantee the placing of, subscribe or underwrite or otherwise acquire any part of the stock, debentures, debenture stock or other obligations of such company.

(p) To promote by way of advertising the Company's products and services in any manner and to reward customers or potential customers and to promote or take part in any scheme likely to benefit the Company.

(q) To distribute in specie any of the shares, debentures or securities of the Company between the members of the Company in accordance with their rights.

(r) To do all such other things as may be deemed incidental or conducive to the attainment of the above objects or any of them.

All the foregoing objects shall be read and construed as separate and distinct objects and the generality of any of such objects shall not be abridged or cut down by reference to any other object of the Company.

4. The liability of the members is limited.

5. The share capital of the Company is £ 1, 000 divided into 1, 000 shares of £1.00 each.

WE, the several persons whose names, addresses and descriptions are subscribed, are desirous of being formed into a Company in pursuance of this Memorandum of Association, and we respectively agree to take the number of shares in the capital of the Company set opposite our respective names.

NAMES, ADDRESSES AND DESCRIPTIONS OF SUBSCRIBERS	Number of shares Taken by each subscriber
Mr. Sarwan Singh Gosal. 70 Monmouth Road, Hayes, UB3-4JJ.	Five Hundred
Mr. Rakesh Kumar Gupta. 16 Spencer Road, Isleworth, Middlesex, TW7-4BH	Five Hundred

Dated this 27th day of May 2009

WITNESS to the above signatures -

Mr Amit Vaswani
85 Harewood Road
Isleworth
TW7-5HN

The Companies Acts 1985 to 1989

COMPANY LIMITED BY SHARES

Articles of Association

Of

SIMPLE SANITARYWARE LTD.

PRELIMINARY

1. Regulations 2, 3, 24, 84,94 and 99 of Table A in the Schedule to the Companies (Tables A to F) Regulations 1985 (hereinafter referred to as "Table A") shall not apply to the Company, but the Articles hereinafter contained together with the remaining regulations of Table A subject to the modifications hereinafter expressed, shall constitute the regulations of the Company.

CAPITAL

2. The initial share capital of the Company is £ 1,000 divided into 1,000 shares of £1.00 each.

3. The shares of the Company, whether forming part of the original capital or of any increased capital, may be allotted or otherwise disposed of to such persons and for such consideration and upon such terms as the Directors may determine subject, in the case of any shares forming part of any increased capital, to such directions as to the allotment or disposal thereof as may be given by the Company in general meeting at the time of the creation of such shares.

4. (a) After the initial allotment of shares by the Directors any further shares proposed to be issued shall first be offered to the Members in proportion as nearly as may be to the number of the existing shares held by them respectively unless the Company shall by Special Resolution otherwise direct. The offer shall be made by notice specifying the number of shares offered, and limiting a period (not being less than fourteen days) within which the offer, if not accepted, will be deemed to be declined. After the expiration of that period, those shares so deemed to be declined shall be offered in the proportion aforesaid to the persons who have, within the said period, accepted all the shares offered to them; such further offer shall be made In the same manner and limited by a like period as the original offer. Any shares not accepted pursuant to such offer or further offer as aforesaid or not capable of being offered as aforesaid except by way of fractions and any shares released from the provisions of this is Article by such Special Resolution as aforesaid shall be under the control of the Directors, who may allot, grant options over or otherwise dispose of the same to such persons, on such terms, and in such manner as they think fit, provided that, in the case of shares not accepted as aforesaid, such shares shall not be disposed of on terms which are more favourable to the subscribers thereof than the terms on which they are offered to the Members. In accordance with Section 91 of the Act, Section 89(1) and Section 90(1) to (6) of the Act shall be excluded from applying to the Company.

(b) Subject to paragraph (a) of this Article the Directors are authorised in accordance with Section 80 of the Act to exercise any power of the Company (and in particular the power contained in Article 3 of these regulations) to allot and grant rights to subscribe for or convert securities into shares of the Company up to the amount of the share capital created on the incorporation of the Company and may do so at any time before the date of the fifth anniversary of such incorporation and this authority shall expire on

that date except that the Directors may allot shares thereafter in pursuance of any agreement or offer to allot made before that date. This authority may be revoked, varied or renewed (but not for more than five years at a time) by an Ordinary Resolution.

5. Subject to the provisions of Chapter VII of Part V of the Act any Shares may be issued on the terms that they are, or at the option of the Company are liable, to be redeemed.

TRANSFER OF SHARES

6. Any share may be transferred by a member to his or her spouse or lineal descendant and any shares of a deceased member may be transferred to any such relation as aforesaid of the deceased member. Save as aforesaid the Directors, in their absolute discretion and without assigning any reason therefor, may decline to register the transfer of any share whether or not it is a fully paid share.

VOTES OF MEMBERS

7. Subject to any rights or restrictions for the time being attached to any class or classes of shares, on a show of hands every member present in person shall have one vote, and on a poll every member shall have one vote for each share of which he is the holder.

DIRECTORS

8. A Director who has disclosed his interest and the interest of any person who is, for any purpose of the Act (excluding any statutory modification thereof not in force when this regulation becomes binding on the Company) connected with the Director and, in the case of an alternate director, any interest of his appointor, in accordance with Regulation 85 of Table A and Section 317 of the Act may vote in respect of any contract, proposed contract or any arrangement in which he is interested directly or indirectly and such Director shall be counted in the quorum present at any meeting at which such contract or proposed contract or arrangement is being considered.

9. Any Director may hold any other office or place of profit under the Company (other than the office of Auditor) in conjunction with his office of Director for such period and on such terms (as to remuneration and otherwise) as the Directors may determine.

10. Any Director may act by himself or his firm in a professional capacity for the Company, and he or his firm shall be entitled to remuneration for professional services as if he were not a Director; provided that nothing herein contained shall authorise a Director to act as Auditor for the Company.

11. The Company shall not be subject to Section 293 of the Act, and accordingly any person may be appointed or elected as a Director whatever his age, and no Director shall be required to vacate his office of Director by reason of his attaining or having attained the age of seventy years or any other age.

12. The office of a Director shall be vacated:

(1) In any of the circumstances specified in article 81 of Table A (any resignation of office being by notice in writing); or

(2) If he is removed from office by a resolution duly passed under Section 303 of the Act.

SOLE DIRECTOR

12A. Article 64 of Table 'A' shall apply, with the exception of the words "but shall not be less

than two" and accordingly there may be a sole Director. If and so long as there is a sole Director, such Director may act alone in exercising all the powers and authorities by Table 'A' or these Articles vested in the Directors generally.

MANAGING DIRECTORS AND MANAGERS

13. The Directors may from time to time appoint one or more of their body to the office or Managing Director or Manager for such period and on such terms (as to remuneration and otherwise} as they think fit and, subject to the terms of any agreement entered into in any particular case, may revoke such appointment. A Director so appointed, whilst holding such office, shall not be subject to retirement by rotation or be taken Into account in determining the number of Directors to retire by rotation or the rotation of retirement of Directors, but his appointment, subject to the payment to him of such compensation or damages as may be payable to him by reason thereof, shall be automatically terminated if he cease from any cause to be a Director.

SECRETARY

14. Subject to the provisions of the Act, the Secretary shall be appointed by the Directors for such term, at such remuneration and upon such conditions as they may think fit, and any Secretary so appointed may be removed by them. If at any time there shall be no Secretary or for any reason no Secretary capable of acting, the Directors may appoint an assistant or deputy Secretary.

NOTICES

15. Notice of every general meeting shall be given in manner authorised by Table A to every member except those members who are by these Articles disentitled from receiving such notices and those members who (having no registered address within the United Kingdom) have not supplied to the Company any address within the United Kingdom for the giving of notices to them, and shall also be given to the directors and the auditors.

FIRST DIRECTORS

16. The number of Directors shall not be more than ten but the Company in General Meeting may reduce or increase this limit. The first Director shall be **MR. SARWAN SINGH GOSAL.**

FIRST SECRETARY

17. The first Secretary of the Company shall be **MR. RAKESH GUPTA.**

ONE MEMBER

18. (a) If and for so long as the Company has only one Member, that Member present or by proxy, or if that Member is a corporation by a duly authorised representative, shall be a quorum.

(b) If and for so long as the Company has only one Member and that Member takes any decision which it is required to be taken in General Meeting or by means of a written resolution, that decision shall be valid and effectual as if agreed by the Company in General Meeting save that this paragraph shall not apply to resolutions passed pursuant to Sections 303 and 391 of the Act. Any decision taken by a sole Member pursuant to paragraph (a) above shall be recorded in writing and delivered by that Member to the Company for entry in the Company's Minute Book.

NAMES. ADDRESSES AND DESCRIPTIONS OF SUBSCRIBERS

Mr. Sarwan Singh Gosal.
70 Monmouth Road,
Hayes,
UB3-4JJ.

Mr. Rakesh Kumar Gupta
16 Spencer Road,
Isleworth,
Middlesex,
TW7-4BH.

Dated this 27th day of May 2009

WITNESS to the above signatures -

Mr Amit Vaswani
85 Harewood Road
Isleworth
TW 7- 5HN.

Companies House
— for the record —

(NCPack)

12

Declaration on application for registration

Please complete in typescript, or in bold black capitals.

CHFP000

Company Name in full SIMPLE SANITARYWARE LTD.

I, SARWAN SINGH GOSAL

of 70 MONMOUTH ROAD, HAYES, UB3-4JJ.

† Please delete as appropriate.

do solemnly and sincerely declare that I am a † [Solicitor engaged in the formation of the company][person named as director or secretary of the company in the statement delivered to the Registrar under section 10 of the Companies Act 1985] and that all the requirements of the Companies Act 1985 in respect of the registration of the above company and of matters precedent and incidental to it have been complied with.

And I make this solemn Declaration conscientiously believing the same to be true and by virtue of the Statutory Declarations Act 1835.

Declarant's signature Gosal

Declared at HOUNSLOW, MIDDLESEX TW3 3NU

On Day 27 Month 05 Year 2009

before me ❶ CYRIL HARAS-GUMMER

❶ Please print name.

CYRIL HARAS-GUMMER
Solicitor and
Commissioner for oaths
GUMMER & SINGH
5 Bell Parade, Bell Road
Hounslow, Middx TW3 3NU
Tel: 020 8572 6905

Signed Date 27/5/09

† A Commissioner for Oaths or Notary Public or Justice of the Peace or Solicitor

Please give the name, address, telephone number and, if available, a DX number and Exchange of the person Companies House should contact if there is any query.

SARWAN SINGH GOSAL
70 MONMOUTH ROAD, HAYES, MIDDLESEX
UB3-4JJ Tel
DX number N/A DX exchange N/A

Companies House receipt date barcode

This form has been provided free of charge by Companies House.

Form revised June 1998

When you have completed and signed the form please send it to the Registrar of Companies at:
Companies House, Crown Way, Cardiff, CF14 3UZ **DX 33050 Cardiff**
for companies registered in England and Wales
or
Companies House, 37 Castle Terrace, Edinburgh, EH1 2EB
for companies registered in Scotland **DX 235 Edinburgh**

Companies House
— for the record —

(NCPack)

10

First directors and secretary and intended situation of registered office

Please complete in typescript, or in bold black capitals.
CHFP000

Notes on completion appear on final page

Company Name in full SIMPLE SANITARYWARE LTD.

Proposed Registered Office
(PO Box numbers only, are not acceptable)

70 MONMOUTH ROAD,

Post town HAYES

County / Region MIDDLESEX Postcode UB3-4JJ.

If the memorandum is delivered by an agent for the subscriber(s) of the memorandum mark the box opposite and give the agent's name and address.

Agent's Name

Address

N/A

Post town

County / Region Postcode

Number of continuation sheets attached

Please give the name, address, telephone number and, if available, a DX number and Exchange of the person Companies House should contact if there is any query.

RAKESH KUMAR GUPTA
16 SPENCER ROAD, ISLEWORTH
TW7-4BH Tel 0208-400-5525
DX number — DX exchange —

Companies House receipt date barcode

This form has been provided free of charge by Companies House.

Form revised July 1998

When you have completed and signed the form please send it to the Registrar of Companies at:
Companies House, Crown Way, Cardiff, CF14 3UZ **DX 33050 Cardiff**
for companies registered in England and Wales
or
Companies House, 37 Castle Terrace, Edinburgh, EH1 2EB
for companies registered in Scotland **DX 235 Edinburgh**

Company Secretary (see notes 1-5)

Company name	SIMPLE SANITARYWARE LTD.
NAME *Style / Title	MR.
*Honours etc	
* Voluntary details Forename(s)	RAKESH KUMAR
Surname	GUPTA
Previous forename(s)	N/A
Previous surname(s)	N/A
Address	16 SPENCER ROAD
Usual residential address For a corporation, give the registered or principal office address.	ISLEWORTH
Post town	
County / Region	MIDDLESEX
Postcode	TW7-4BH
Country	U.K.

I consent to act as secretary of the company named on page 1

Consent signature R.K. Gupta **Date** 27/5/2009

Directors (see notes 1-5)

Please list directors in alphabetical order

NAME *Style / Title	MR
*Honours etc	—
Forename(s)	SARWAN SINGH
Surname	GOSAL
Previous forename(s)	N/A.
Previous surname(s)	N/A.
Address	70 MONMOUTH ROAD
Usual residential address For a corporation, give the registered or principal office address.	
Post town	HAYES
County / Region	MIDDLESEX
Postcode	UB3-4JJ.
Country	U.K.
Date of birth (Day Month Year)	15 04 1959
Nationality	BRITISH
Business occupation	COMPANY DIRECTOR
Other directorships	NONE
	—

I consent to act as director of the company named on page 1

Consent signature Gosal **Date** 27/5/2009.

Directors (continued) (see notes 1-5)

NAME	*Style / Title	MR	*Honours etc
* Voluntary details	Forename(s)	RAKESH KUMAR	
	Surname	GUPTA	
	Previous forename(s)	N/A	
	Previous surname(s)	N/A	
Address		16 SPENCER ROAD	
Usual residential address For a corporation, give the registered or principal office address.		ISLEWORTH	
	Post town		
	County / Region	MIDDLESEX	Postcode TW7-4BH
	Country	U.K.	
Date of birth	Day Month Year	09 09 1958	**Nationality** BRITISH
Business occupation		COMPANY DIRECTOR	
Other directorships		BARON INVESTMENTS LTD.	
		ISLAND EXPORTS LTD.	

I consent to act as director of the company named on page 1

Consent signature	R.K. Gupta	**Date** 27/5/2009

This section must be signed by

Either

an agent on behalf of all subscribers	**Signed**	N/A	**Date**	N/A
***Or* the subscribers**	**Signed**	[illegible]	**Date**	27/5/2009
(i.e those who signed as members on the memorandum of association).	**Signed**	R.K. Gupta	**Date**	27/5/2009
	Signed		**Date**	
	Signed		**Date**	N/A
	Signed	N/A	**Date**	
	Signed		**Date**	