



Company No: 01031292

THE COMPANIES ACTS 1948 to 1967

AND

THE COMPANIES ACTS 1985 AND 1989

COMPANY LIMITED BY SHARES

MEMORANDUM OF ASSOCIATION

of

CPL AROMAS LIMITED

(As amended by Special Resolutions passed on 6th March 1989, 13th June 1994 and 26 April 2000)

1. The name of the Company is CPL Aromas Limited.¹
2. The Registered Office of the Company will be situate in England.
3. The objects for which the Company is established are:
 - (a) To carry on all or any part of the business or businesses as creators, manufacturers buyers, sellers and distributors of and as dealers in all kinds of pharmaceutical, medicinal and medicated preparations, patent medicines, drugs, herbs, unguents, creams, hair dressings, washes, pomades, dyes, cosmetics, skin preparations, soaps, oils, oleaginous and vaporaceous substances, hygiene products and beauty specialists, preparations and accessories, with particular emphasis on perfumes and perfumery compounds and their essential oils and aromatic chemicals, on flavours and flavouring materials of all kinds and any other chemicals and items complementary to any of the above, and as consultants and advisers for any of them; to research, develop, market, import, export, wholesale and retail, exchange, improve, alter or otherwise deal with all or any of the above and any substances, apparatus and things capable of being used in such businesses or in the making up, preparing or packing therefor, all as the Company sees fit.

¹ The name of the Company was changed from Contemporary Perfumers Limited to C.P.L. Group Limited on 13th April 1989 and the Company was re-registered as a public limited company with the name CPL Aromas public limited company on 14th June 1994. The Company was re-registered as a private limited company on 27 April 2000. The words "public limited company" were deleted in clause 1 and substituted with the word "limited", clause 2 was deleted and clauses 3 to 6 were re-numbered as clauses 2 to 5 accordingly.

- (b) To carry on business as manufacturers of and dealers both wholesale and retail in and storers, hirers, carriers, exporters and importers of goods and merchandise of all kinds and merchants generally and to carry on any other business which can be advantageously or conveniently carried on by the Company and which is calculated directly or indirectly to benefit the Company or to enhance the value or render profitable any of the Company's property or rights;
- (c) To acquire and hold, either in name of the Company or in that of any nominee, businesses and properties of all kinds, shares, stocks, debentures, debenture stocks, bonds, notes, obligations and securities issued or guaranteed by any company whether incorporated or not and to exercise and enforce all rights and powers conferred by or incidental to the ownership thereof and to provide managerial, executive, supervisory and consultancy services for or in relation to any company or business or property in which the Company is interested upon such terms as may be thought fit;
- (d) To establish agencies and branches and appoint agents for the purpose of the Company's business in the United Kingdom and abroad and to regulate and discontinue the same;
- (e) To enter into any arrangements with any government, municipal, local or other authority that may seem conducive to the attainment of any of the Company's objects and to obtain from any such authority any rights, privileges or concessions which the Company may think it desirable to obtain and to carry out, exercise and comply with any such arrangements, rights, privileges or concessions;
- (f) To apply for, secure, acquire by grant, legislative enactment, assignment, transfer, purchase or otherwise, and to exercise, carry out and enjoy any charter, licence, power, authority, franchise, commission, right or privilege which any government or authority or corporation or other public body may be empowered to grant and to pay for, aid in and contribute towards carrying the same into effect and to appropriate any of the Company's shares, debentures or other securities and assets, to defray the necessary costs, charges and expenses thereof;
- (g) To apply for, promote and obtain any Provisional Order or Act of Parliament to enable the Company to carry any of its objects into effect or to effect any modification of the Company's constitution and to assist in procuring improvements in the law and to oppose any Parliamentary or other proceedings which the Company may think adverse to its interest;

- (h) To acquire and undertake in any way whatever the whole or any part of the trade, business, property and liabilities of any person or company carrying on any trade or business that the Company is authorised to carry on or that is analogous thereto, or possessed of property suitable for the purposes of the Company, or to acquire an interest in, amalgamate with, or enter into partnership, or any arrangement for sharing profits, union of interests, reciprocal concessions, co-operation, or mutual assistance with any such person or company and to give or accept by way of consideration for any of the things aforesaid, or property acquired or conveyed or handed over, any shares, stock, debentures, debenture stock or securities, that may be agreed on; to enter into membership of any trade union or association or federation of employers or professional association and to pay any dues, subscriptions, levies or other payments in connection therewith;
- (i) To purchase, take feu, lease or in exchange, hire or otherwise acquire in any way whatever, any property, heritable or moveable, real or personal and to sell, feu, let on hire, improve, develop, mortgage, dispose of; turn to account or otherwise deal with all or any of the land, property and rights of the Company;
- (j) To erect, buy, lease or otherwise acquire or provide such factories, warehouses, offices and other buildings, to manufacture, furnish, fit up and erect such machinery and to construct such other works and conveniences as may be deemed necessary for the purposes of the Company or any of them, and to alter, improve, extend, add to, maintain, repair, rebuild, replace, or remove the same and generally, from time to time, to provide all requisite accommodation and facilities for the purposes of the Company.
- (k) To sell, dispose of, or transfer any part or the whole of the rights, businesses, property, and undertaking of the Company or any branch or part thereof in consideration of payment in cash or in shares or stocks, or in debentures or other securities of any other company, or in one or other or in all such modes of payment, or for such other consideration as may, by the Directors, be deemed proper and to promote any other company anywhere in the world for the purpose of carrying on any business which the Company is authorised to carry on, or for acquiring all or any of the property rights or liabilities of the Company, or for any other purpose which may be deemed likely to promote or advance the interests of the Company;
- (l) To apply for, secure by grant, legislative enactment, assignment or transfer, purchase, hire, licence or otherwise acquire any patents, trade names, trade marks, designs, copyrights, licences, concessions and the like, or any secret or other

information as to any invention, process, matter or thing which may seem capable of being used for any of the purposes of the Company, or the acquisition of which may seem calculated directly or indirectly to benefit the Company, and to use, exercise, develop or grant licences in respect thereof, or otherwise turn to account, the property and rights so acquired, or to sell and dispose of the same;

- (m) To pay for any property or business or services rendered or to be rendered in shares (to be treated as either wholly or partly paid up) or in debentures or debenture stock or in loan stocks, convertible or otherwise, and partly in cash or partly in one mode and partly in others;
- (n) To invest, lend or otherwise deal with the moneys of the Company on such securities or in the stock, shares, debentures, mortgages, loans or bills of government or local authorities, or public or other companies, whether in the United Kingdom or abroad, and in such manner as the Directors may from time to time determine, and to vary and realise the same and to convert accumulated reserves or revenue into capital;
- (o) To borrow money on such terms as the Directors shall think fit and to give security for the payment thereof or for the performance of any other obligations or liabilities of the Company, and to guarantee and/or give security for the payment of money by or the performance of obligations of all kinds by any person or company including without prejudice to the generality of the foregoing any company which shall at the time be the holding company of the Company or another subsidiary of such holding company or a subsidiary of the Company all as defined in Section 736 of the Companies Act 1985 or any statutory amendment or re-enactment thereof for the time being in force or any company associated with the Company in business or by reason of common shareholdings or otherwise and in security of such guarantees to assign, dispoise, convey, mortgage, pledge or charge the whole or any part of the undertaking, property, assets or revenue of the Company including uncalled capital.
- (p) To promote any company or companies, or to place or assist in placing or guaranteeing the placing of or underwriting any shares in any company for the purpose of acquiring all or any of the property and liabilities of the Company and to form any subsidiary company, in any part of the United Kingdom or in any other part of the world, necessary or convenient for carrying out any of the objects of the Company, or which may seem, directly or indirectly, calculated to benefit the Company;

- (q) To pay all the expenses of or relating to the formation, incorporation and registration of the Company or any subsidiary or associated company in any part of the world;
- (r) To enter into such insurance or assurance contracts and to insure all or any of the assets of the Company against such risks and for such sums as the Directors shall deem appropriate and to enter mutual insurance, indemnity or protection associations, to establish an insurance fund out of the profits of the Company and to insure the Company and its Directors, servants, agents and others against claims for compensation and damages by mutual insurance or otherwise and also to enter into policies of assurance assuring the Company or others against loss through death or invalidity of or accident to any Director or servant or agent of the Company;
- (s) To establish and support or aid in the establishment and support of associations, institutions, funds, trusts, and conveniences calculated to benefit employees or Directors or past employees or Directors of the Company or of its predecessors in business, or the dependants or connections of any such persons; to grant pensions or gifts to Directors, ex-Directors and/or employees or their relatives; and to join in any public or local subscription proposed to be raised for any charitable, religious, patriotic, political, benevolent business or other purpose;
- (t) To establish and maintain or procure the establishment and maintenance of any non-contributory or contributory pension or superannuation funds for the benefit of, and give or procure the giving of donations, gratuities, pensions, allowances, benefits or emoluments to any persons who are or were at any time in the employment or service of the Company, or of any company which is a subsidiary of the Company, or which is allied to or associated with the Company or with any such subsidiary company, either by substantial common shareholdings or one or more common directors or which is the holding company of the Company, or who are or were at any time Directors or officers of the Company or of any such other company as aforesaid, or any persons in whose welfare the Company or any such other company as aforesaid is or has been interested, and the wives, widows, families and dependants of any such persons, and to make payments for or towards the insurance of any such persons as aforesaid, and to do any of the matters aforesaid either alone or in conjunction with or through the holding company (if any) of the Company or in conjunction with or through any such other company as aforesaid;
- (u) To remunerate as the Directors may decide, the officers, servants and agents of the Company and others out of, or in proportion to, the returns or profits of the Company

or of any particular business carried on by it or otherwise as the Directors may deem proper and for that purpose to enter into any arrangements they may think fit;

- (v) To distribute among the members in kind any property of the Company or any proceeds of sale or disposal of any property of the Company but so that no distribution amounting to a reduction of capital be made except with the sanction (if any) for the time being required by law;
- (w) To cancel or accept surrender of any share or shares of any member or members for any reasons and on any terms and conditions and as and when the directors in their absolute discretion think fit, with or without any continuing liability attaching to such member or members, and to pay up any uncalled or unpaid capital in respect of such share or shares so cancelled or surrendered, all however so far only as can be lawfully done;
- (x) To do all or any of the above things as principals, agents, trustees, contractors, sub-contractors, licensees, concessionaires or otherwise and by or through trustees, agents, subcontractors, licensees, concessionaires or otherwise and either alone or in conjunction with others and to act as agents, licensees, concessionaires, trustees, nominees or otherwise for any person or company and to undertake and perform sub-contracts and to appoint agents, attorneys or factors for the Company.
- (y) To do all such things as are incidental or conducive to the attainment of the above objects or any of them; provided always that nothing herein contained shall empower the Company to carry on, save as agents for others, the business of life, accident, fire, employers' liability, industrial motor, or other insurance or re-insurance within the meaning of the Insurance Companies Act 1974 or any Act amending, extending or re-enacting the sum;

The objects set forth in any paragraph of this clause shall not be restrictively construed but the widest interpretation shall be given thereto and they shall not, except where the context expressly so requires, be in any way limited to or restricted by reference to or influence from any other object or objects set forth in such paragraph or from the terms of any other paragraph or by the name of the Company. None of such paragraphs or the object or objects therein specified or the powers thereby conferred shall be deemed subsidiary or ancillary to the objects or powers mentioned in any other paragraph but the Company shall have full power to exercise all or any of the powers or to achieve or to endeavour to achieve all or any of the objects conferred by and provided in any one or more of the said paragraphs. In this clause the word "company" except where used in reference to this Company shall be deemed

to include any partnership or other body of persons whether corporate or unincorporate and whether domiciled in the United Kingdom or elsewhere.

4. The liability of the members is limited.

5. * The Share Capital of the Company is £1,450,000 divided into 14,500,000 Ordinary Shares of 10p each having such rights, privileges and advantages as to voting and otherwise as the Articles of Association may from time to time prescribe.

* The Share Capital of the Company was increased from £100 by Ordinary Resolution passed 10th December 1971 and from £30,000 by Ordinary Resolution passed on 15th March 1988. By Special Resolution passed on 13th June 1994 the existing authorised but unissued 50,000 A Ordinary Shares of £0.01 each were consolidated and divided into and redesignated as 500 Ordinary Shares of £1 each ranking pari passu with and forming one class with the existing Ordinary Shares of £1 each in the capital of the Company and every Ordinary Share of £1 each was sub-divided into, and re-designated as 10 ordinary Shares of 10p each. By a conditional Special Resolution passed on 13th June 1994 (which became unconditional on 23rd June, 1994) the Share Capital of the Company was increased from £500,000 to £1,450,000 by the creation of 9,500,000 Ordinary Shares of 10p each.

WE, the several persons whose names and addresses 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

GERY HAMILTON FAIRFAX FORSYTHE

One

The Chase Farm
Perry Green
Nr Much Hadham
Herts

Skin Care Adviser

HARRIET ANNA FORSYTHE

One

The Chase Farm
Perry Green
Nr Much Hadham
Herts

Librarian

DATED the 29th day of October 1971

WITNESS to the above signatures.

TERENCE PICKTHALL

12 Caroline Close
Croydon
CR0 5JU

Accountant

Company No. 01031292

THE COMPANIES ACTS 1985 AND 1989

PRIVATE COMPANY LIMITED BY SHARES

ARTICLES OF ASSOCIATION

of

CPL AROMAS LIMITED

(Adopted by special resolution passed on 26 April 2000)

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PRELIMINARY

1. The regulations contained in Table A in the schedule to the Companies (Tables A to F) Regulations 1985 (as amended) ("**Table A**") shall apply to the Company unless or to the extent that they are excluded or modified by, or are inconsistent with, these articles and, with these articles, shall constitute the articles of association of the Company.
2. References in these articles to numbered regulations shall, unless the context requires otherwise, be deemed to be references to regulations in Table A. Regulations 24, 38, 60, 61, 64, 73 to 81 inclusive, 90, 94, 95 and 118 shall not apply.
3. Where an ordinary resolution of the Company is required for any purpose, a special or extraordinary resolution shall also be effective and where an extraordinary resolution is required for any purpose, a special resolution shall also be effective.

SHARE CAPITAL

4. In accordance with section 91(1) of the Companies Act 1985 (the "**Act**"), sections 89(1) and 90(1) to (6) inclusive of the Act shall not apply to the Company.

PURCHASE OF OWN SHARES

5. Regulation 35 shall be modified by deleting the words "otherwise than out of distributable profits of the company or the proceeds of a fresh issue of shares" and substituting instead the words "whether out of its distributable profits or out of the proceeds of a fresh issue of shares or otherwise".

NOTICE OF GENERAL MEETINGS

6. Regulation 37 shall be modified by deleting the words "eight weeks" and substituting instead the words "28 days".
7. An annual general meeting and an extraordinary general meeting called for the passing of a special resolution or an elective resolution shall be called by at least 21 clear days' notice. All other extraordinary general meetings shall be called by at least 14 clear days' notice but a general meeting, other than a meeting called for the passing of an elective resolution, may be called by shorter notice if it is so agreed:
 - 7.1 in the case of an annual general meeting, by all the members entitled to attend and vote at that meeting; and
 - 7.2 in the case of any other meeting, by a majority in number of the members having a right to attend and vote, being a majority together holding not less than such percentage in nominal value of the shares giving that right as has been determined by elective resolution of the members in accordance with the Act, or if no such elective resolution is in force, a majority together holding not less than 95 per cent in nominal value of the shares giving that right.

PROCEEDINGS AT GENERAL MEETINGS

8. A poll may be demanded by the chairman or by any member present in person or by proxy and entitled to vote, and regulation 46 shall be modified accordingly.
9. Regulation 53 shall be modified by adding the following sentence at the end: "If such a resolution in writing is described as a special resolution or as an extraordinary resolution or as an elective resolution, it shall have effect accordingly."
10. In the case of joint holders of a share, the signature of any one of them is sufficient for the purposes of passing resolutions in writing under regulation 53.
11. A member of the Company which is a corporation may, by resolution of its directors or other governing body, authorise such person as it thinks fit to act as its representative at any meeting of the Company or at any meeting of any class of members of the Company. The person so authorised shall be entitled to exercise the same powers on behalf of the corporation which he represents as that corporation could exercise if it were an individual member. Unless the directors otherwise decide, a copy of such authority certified notari-ally

or in some other way approved by the directors shall be left at or sent by post or facsimile transmission to the office or such other place within the United Kingdom as the directors may decide before such representative is entitled to exercise any power on behalf of the corporation which he represents.

12. In the case of a corporation, a director or its secretary is deemed to be a duly authorised representative for the purposes of regulations 53 and 54.

VOTES OF MEMBERS

13. A proxy is entitled to vote on a show of hands and regulation 54 shall be modified accordingly.
14. Regulation 57 shall be modified by including after the word "shall" the phrase "unless the directors otherwise decide".
15. Regulation 59 shall be modified by adding the following sentence at the end: "Deposit of an instrument of proxy shall not preclude a member from attending and voting at the meeting or at any adjournment of it".
16. An instrument appointing a proxy shall be in writing in any form which is usual or in any form which the directors may approve, and shall be executed by or on behalf of the appointor.
17. Regulation 62 shall be modified by deleting from paragraph (a) the words "deposited at" and by substituting instead the words "left at or sent by post to", by substituting in paragraph (a) the words "one hour" in place of "48 hours" and by substituting in paragraph (b) the words "one hour" in place of "24 hours".

NUMBER OF DIRECTORS

18. Until otherwise determined by ordinary resolution, there shall not be any maximum number of directors but the minimum number shall be one.
19. When one director only is in office, he shall have and may exercise all the powers and authorities in and over the affairs of the Company as conferred on the board of directors by these articles by written resolution.

APPOINTMENT AND RETIREMENT OF DIRECTORS

20. The directors shall not be subject to retirement by rotation. Reference in any regulation to retirement by rotation shall be disregarded.
- 21. The Company may by ordinary resolution appoint a person who is willing to act as such to be a director either to fill a vacancy or as an additional director.
22. A director is not required to hold any qualification shares in the Company.
23. A director shall not be required to vacate his office or be ineligible for re-election, and no person shall be ineligible for appointment as a director, by reason only of his attaining or having attained any particular age. Section 293 of the Act shall not apply to the Company.

ALTERNATE DIRECTORS

24. A director may appoint any person willing to act as such, whether or not he is a director of the Company, to be an alternate director and such person need not be approved by resolution of the directors, and regulation 65 shall be modified accordingly.
25. An alternate director who is absent from the United Kingdom shall be entitled to receive notice of all meetings of directors and meetings of committees of directors, and regulation 66 shall be modified accordingly.
26. Regulation 68 shall be modified by adding the following sentence at the end: "Any such notice may be left at or sent by post to the office or such other place as may be designated for the purpose by the directors".

POWERS OF DIRECTORS

27. The directors may exercise all the powers of the Company to borrow money and to mortgage or charge all or any part of its undertaking, property and uncalled capital and, subject to the provisions of the Act, to issue debentures, debenture stock and other securities either outright or as security for any debt, liability or obligation of the Company or of any third party.

DISQUALIFICATION AND REMOVAL OF DIRECTORS

28. The office of a director shall be vacated if:

- 28.1 he ceases to be a director by virtue of any provision of the Act or becomes prohibited by law from being a director;
- 28.2 he becomes bankrupt or makes any arrangement or composition with his creditors generally;
- 28.3 he becomes, in the opinion of all his co-directors, incapable by reason of mental disorder of discharging his duties as a director;
- 28.4 he resigns his office by notice in writing to the Company;
- 28.5 both he and his alternate director (if any) are absent without the permission of the directors from meetings of directors for six consecutive months, and the directors resolve that his office be vacated; or
- 28.6 he is removed from office by notice addressed to him at his last-known address and signed by all his co-directors.

PROCEEDINGS OF DIRECTORS

- 29. Regulation 88 shall be modified by excluding the third sentence and substituting instead the following sentence: "Every director shall receive notice of a meeting whether or not he is absent from the United Kingdom."
- 30. Any director or his alternate may validly participate in a meeting of the directors or a committee of directors through the medium of conference telephone or similar form of communication equipment provided that all persons participating in the meeting are able to hear and speak to each other throughout such meeting. A person so participating shall be deemed to be present in person at the meeting and shall accordingly be counted in a quorum and be entitled to vote. Subject to the Act, all business transacted in such manner by the directors or a committee of the directors shall, for the purposes of these articles, be deemed to be validly and effectively transacted at a meeting of the directors or of a committee of the directors even if fewer than two directors or alternate directors are physically present at the same place. Such a meeting shall be deemed to take place where the largest group of those participating is assembled or, if there is no such group, where the chairman of the meeting then is.

DIRECTORS' APPOINTMENTS AND INTERESTS

31. Without prejudice to the obligation of a director to disclose his interest in contracts in accordance with the Act, a director may vote at any meeting of the directors or of a committee of directors on any resolution concerning a matter in which he has, directly or indirectly, an interest, and, if he does so vote, his vote shall be counted and he shall be counted in the quorum present at a meeting in relation to any such resolution.
32. A 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, and no director or intending director shall be disqualified by his office from contracting with the Company either with regard to his tenure of any such other office or place of profit or as vendor, purchaser or otherwise, nor shall any such contract, or any contract or arrangement entered into by or on behalf of the Company in which any director is in any way interested, be liable to be avoided, nor shall any director so contracting or being so interested be liable to account to the Company for any profit realised by any such contract or arrangement by reason of such director holding that office or of the fiduciary relationship established by his holding of that office.
33. Any director may act by himself or through 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 contained in this article shall authorise a director or his firm to act as auditor to the Company.

NOTICES

34. A notice may be given by the Company to any member, either personally or by sending it by first class prepaid post to his registered address, whether or not in the United Kingdom, and regulations 111 to 116 shall be modified accordingly. The words "to all persons entitled to a share in consequence of the death or bankruptcy of a member and to the directors and auditors" in the last sentence of regulation 38 shall not apply to the Company.

INDEMNITY AND INSURANCE

35. Subject to the provisions of the Act but without prejudice to any indemnity to which he may otherwise be entitled, every director, alternate director, auditor or other officer of the Company shall be entitled to be indemnified out of the assets of the Company against all

costs, charges, expenses, losses or liabilities which he may sustain or incur in or about the execution of his office or otherwise in relation to it, including (without prejudice to the generality of the foregoing) any liability incurred defending any proceedings, whether civil or criminal, which relate to anything done or omitted or alleged to have been done or omitted by him as an officer or employee of the Company in which judgment is given in his favour or in which he is acquitted, or which are otherwise disposed of without any finding or admission of material breach of duty on his part or in connection with any application in which relief is granted to him by the court from liability for negligence, default, breach of duty or breach of trust in relation to the affairs of the Company.

36. The directors may exercise all the powers of the Company to purchase and maintain for any director, auditor or other officer (including former directors and other officers), or any person, insurance against any liability for negligence default, breach of duty or breach of trust or any other liability in relation to the affairs of the Company which may be lawfully insured against.