

PRINCIPAL TRADING SUBSIDIARIES

The Company's principal trading subsidiaries, all of which are wholly owned except where stated, are currently as follows:

	Insulation and Building Environments	Exteriors	Interiors	SCP
United Kingdom				
SIG Trading Limited	✓	✓	✓	✓
Miller Pattison Limited	✓			
Leaderflush + Shapland Limited*			✓	
Ireland				
SIG Building Products Limited	✓	✓	✓	✓
Insulation Distributors Limited	✓			
Germany				
WeGo Systembaustoffe GmbH	✓		✓	✓
Melle Dachbaustoffe GmbH		✓		✓
France				
Société de l'Ouest des Produits Isolants SA	✓			✓
LITT Diffusion SAS			✓	
Larivière SAS		✓		
Benelux				
SIG Nederland B.V.	✓		✓	
SIG Melderste Plafonneerartikelen N.V.			✓	
Air Trade Centre Belgium N.V.	✓			
Poland				
SIG Sp z o.o.	✓	✓	✓	✓
Czech Republic				
SIG Czech s.r.o.	✓		✓	
Slovakia				
BEK Baustoffe Slovakia s.r.o.	✓		✓	
Hungary				
Pannon II Kft	✓		✓	

* On 4 January 2010 Leaderflush + Shapland Limited was renamed SIG Manufacturing Limited.

All of the above companies are registered in the country referred to above, with the exception of SIG Trading Limited, Miller Pattison Limited and Leaderflush + Shapland Limited (renamed SIG Manufacturing Limited on 4 January 2010) that are registered in England and Wales.

SIG European Investments Limited and SIG European Holdings Limited together hold the beneficial ownership of SIG Building Products Limited, WeGo Systembaustoffe GmbH, Melle Dachbaustoffe GmbH, Société de l'Ouest des Produits Isolants SA, LITT Diffusion SAS, Larivière SAS, SIG Nederland B.V., SIG Melderste Plafonneerartikelen N.V., Air Trade Centre Belgium N.V., SIG Sp. z o.o., SIG Czech s.r.o., BEK Baustoffe Slovakia s.r.o and Pannon II Kft.

The Group owns 80% of the ordinary share capital of Insulation Distributors Limited, via SIG Trading Limited. The Group also owns 95% of Air Trade Centre International B.V., that itself owns 100% of Air Trade Centre Belgium N.V.