

| Sr. No. | Entity Name | Country of Incorporation |
|---------|---|--------------------------|
| | Subsidiaries | |
| 1 | Petroleum Specialities Pte. Ltd. | Singapore |
| 2 | Petroleum Specialities FZE | U. A. E |
| 3 | APAR Transmission & Distribution Projects Private Limited | India |
| 4 | CEMA Optilinks Private Limited | India |