(b) Interest in associates and joint ventures				
Name of entity	1" lilCC U1 business/ country of	% of Ownership Interest	Relationship	Accounting method
Balmer Lawrie (UAE) LIC	United Arab Em ini res	-19.00%	Associate	Equity Merhod
Balmer Lawrie Van later Ltd.	India	47.91%	joint Venture	Equity Merhod
'3'ransafe Service Ltd.	India	50.00%	Joint Venture	Equity Method
Avi Oil India (P) Ltd.	India	25.00%	Associate	Equity Method
PT Balmer Lawrie Indonesia	Indonesia	50.00%	joint Venture	liquify Merhod
Total equity accounted investments				