Sr. No.	Name of subsidiaries	address	CIN / GLN	% of shares	Applicable Section
	UPL Benelux B.V.	Koonyaardiiyaa 0 4006 CV		held 100%	2(87)
	OPL Beneiux B.v.	Koopvaardijweg 9,4906 CV Oosterhout,Postbus 295,4900 AG		100%	2(87)
		Oosterhout,Netherlands			
	Cerexagri B.V.	Tankhoofd 10,3196 KE Vondelingenplaat,The		100%	2(87)
	Cerexagii b.v.	Netherlands		10070	2(07)
12	Blue Star B.V.	Tankhoofd 10,3196 KE Vondelingenplaat,The		100%	2(87)
		Netherlands			
13	United Phosphorus Holdings	Tankhoofd 10,3196 KE Vondelingenplaat,The		100%	2(87)
	Cooperatief U.A.	Netherlands			
	United Phosphorus Holdings	Tankhoofd 10,3196 KE Vondelingenplaat,The		100%	2(87)
	B.V.	Netherlands			
15	Decco Worldwide Post-	Tankhoofd 10,3196 KE Vondelingenplaat,The		100%	2(87)
	Harvest Holdings Cooperatief U.A.	Netherlands			
16	Decco Worldwide Post-	Tankhoofd 10,3196 KE Vondelingenplaat,The		100%	2(87)
	Harvest Holdings B.V.	Netherlands			_(-, /
17	United Phosphorus Holding,	Tankhoofd 10,3196 KE Vondelingenplaat,The		100%	2(87)
	Brazil B.V.	Netherlands		10070	2(07)
18	UPL Italia S.R.L.	Via Terni, 275 - 47522 Cesena (FC) - Italy		100%	2(87)
	UPL Iberia, S.A.	Avda. Josep Tarradellas, 20-30,floor 3, door		100%	2(87)
1)	or Erbena, 5.7 t.	7-8,		10070	2(07)
20	Decco Iberica Postcosecha,	Poligono Fuente del Jarro,C/ Villa de Madrid		100%	2(87)
20	S.A.U.	num. 54,46988 Paterna (Valencia),Spain		10070	2(07)
21	Transterra Invest, S. L. U.	Avda. Josep Tarradellas, 20-30,floor 3, door		100%	2(87)
21	Transterra invest, s. E. O.	7-8,		10070	2(07)
22	Cerexagri S.A.S.	10,avenue de l'enterpise Parc,St Cristophe		100%	2(87)
22	Cerexagii 5.A.5.	95863 Cergy Pontoise, France		10070	2(07)
23	Neo-Fog S.A.	3 rue Ampère ,ZA,59236 FRELINGHIEN France		100%	2(87)
	UPL France	132/190 Boulevard de Verdun,92400		100%	2(87)
24	OFLITATICE	COURBEVOIE,France		10070	2(07)
25	United Phosphorus	C/o Testatoris AG,Topferstrasse 5,6004		100%	2(87)
	Switzerland Limited	Luzern, Switzerland		10070	2(07)
26	Agrodan, ApS	GAMMEL POSTVEJ 11,NORDBY,6720		100%	2(87)
20	Agrodan, Aps	FANO, DENMARK		10070	2(07)
27	Decco Italia SRL	Bivio Aspro Zona Industriale Piano Tavola		100%	2(87)
28	Limited Liability Company	16/18, building 1, office 25,Balshaya		100%	2(87)
	"UPL"	Sukharevskaya Square, Moscow ,		10070	2(07)
	OFL	107045,Russian Federation			
	Decco Portugal Post Harvest,	Beloura Office Park, Ed. 7 – 1° Escritorio		100%	2(87)
29	<u>-</u>			100%	2(07)
	Unipessoal LDA (formerly	1.4,2710 693 Sintra – Lisboa,Portugal			
	known as UPL Portugal				
20	Unipessoal LDA)	C20 For a dama Duning and Courtery Cuits, 402 Vines		1000/	2(07)
20	United Phosphorus Inc.	630 Freedom Business Center, Suite 402,King		100%	2(87)
21	LIDI Financa LI C	of Prussia, PA 19406		1,000/	2/07)
31	UPI Finance LLC	630 Freedom Business Center, Suite 402, King of Prussia, PA 19406		100%	2(87)
32	Corovagri Inc. (PA)			100%	2/07\
	Cerexagri, Inc. (PA)	630 Freedom Business Center, Suite 402,King		100%	2(87)
33	LIDI Dolawara Inc	of Prussia, PA 19406		1000/	2/07\
	UPL Delaware, Inc.	630 Freedom Business Center, Suite 402,King		100%	2(87)
		of Prussia, PA 19406			