

S. No.	Name of Subsidiary	Reporting period for the subsidiary concerned, if different from the holding company's reporting period	Reporting currency	Exchange rate (Closing Rate)	Share capital	Reserves & surplus	Total assets	Total Liabilities	Investments (excluding investments made in subsidiaries)	Turnover	Profit before taxation	Provision for taxation	Profit after taxation	Proposed Dividend	% of shareholding
26	Decco Italia SRL		EUR	80.81	8	41	68	19	-	43	5	(1)	4	-	100%
27	Limited Liability Company "UPL"		RUB	1.13	20	(9)	35	24	-	28	2	(0)	2	-	100%
28	Decco Portugal Post Harvest, Unipessoal LDA (formerly known as UPL Portugal Unipessoal LDA)		EUR	80.81	0	(0)	0	0	-	1	0	(0)	0	-	100%
29	United Phosphorus Inc. (Refer Note 1)		USD	65.18	0	48	2,118	2,077	7	2,883	55	(52)	3	-	100%
30	UPI Finance LLC (Refer Note 1)		USD	65.18	-	-	-	-	-	-	-	-	-	-	100%
31	Cerexagri, Inc. (PA) (Refer Note 1)		USD	65.18	-	-	-	-	-	-	-	-	-	-	100%
32	UPL Delaware, Inc. (Refer Note 1)		USD	65.18	-	-	-	-	-	-	-	-	-	-	100%
33	Canegrass LLC (Refer Note 1)		USD	65.18	-	-	-	-	-	-	-	-	-	-	70%
34	Decco US Post-Harvest Inc (Refer Note 2)		USD	65.18	0	77	169	92	-	247	8	(5)	2	-	100%
35	Essentiv LCC (Refer Note 2)		USD	65.18	-	-	-	-	-	-	-	-	-	-	50%
36	RiceCo LLC (Refer Note 1)		USD	65.18	37	61	298	201	-	242	11	-	11	-	100%
37	Riceco International, Inc.		USD	65.18	0	230	300	70	-	249	29	-	29	-	100%
38	UPL Corporation Limited (Refer Note: 9)		USD	65.18	89	2,177	10,846	8,613	33	2,386	197	(8)	189	-	100%
39	UPL Limited (Refer Note: 9)		USD	65.18	-	-	-	-	-	960	306	-	306	-	100%
40	UPL Management DMCC		USD	65.18	0	123	143	21	-	96	26	-	26	-	100%
41	UPL Limited, Gibraltar		USD	65.18	0	2,341	3,491	1,150	-	2,969	299	-	299	-	100%
42	UPL Agro S.A. de C.V.		MXN	3.55	53	(34)	368	349	-	436	(3)	(1)	(4)	-	100%
43	Decco Jifkins Mexico Sapi		MXN	3.55	0	(8)	8	16	-	9	(2)	-	(2)	-	100%
44	Perrey Participações S.A. (Note 3 and 4)		BRL	19.61	-	-	-	-	-	-	-	-	-	-	100%
45	United Phosphorus do Brasil Ltda (Note 5)		BRL	19.61	-	-	-	-	-	-	-	-	-	-	100%
46	Uniphos Industria e Comercio de Produtos Quimicos Ltda. (Note 3 and 4)		BRL	19.61	2,108	(693)	3,765	2,465	116	3,594	64	(25)	39	-	100%
47	Upl do Brasil Industria e Comércio de Insumos Agropecuários S.A. (Note 3 and 4)		BRL	19.61	633	544	3,439	2,465	204	3,594	52	(24)	28	-	100%
48	UPL Costa Rica S.A.		CRC	0.11	0	(15)	212	226	0	330	(10)	-	(10)	-	100%
49	UPL Bolivia S.R.L		BOB	9.43	4	(3)	74	73	-	37	5	-	5	-	100%

Amount in crores (₹)