

	Country of incorporation or registration and principal country of operation		Country of incorporation or registration and principal country of operation
Holding and Finance Companies			
*Coats Finance Company Limited	England		
Coats Holdings Limited	England		
Jaeger Holdings Limited	England		
Tootal Thread Limited	England		
*Viyella Holdings Limited	England		
Coats Deutschland GmbH	Germany		
*Coats Patons Limited	Scotland		
J. & P. Coats, Limited	Scotland		
*Coats Invers SLU	Spain		
Coats North America Consolidated Inc.	US		
Thread			
Coats (UK) Limited	England		
Coats Bangladesh Ltd	80%	Bangladesh	
Coats Cadena SA		Argentina	
Coats Australian Pty Ltd		Australia	
Coats Corrente Ltda		Brazil	
Coats Canada Inc		Canada	
Coats Cadena SA	60%	Chile	
Guangzhou Coats Limited	90%	China	
Guangying Spinning Company Limited	50%	China	
Jinying Spinning Company Limited	50%	China	
Coats France SAS		France	
Coats GmbH		Germany	
China Thread Development Company Limited		Hong Kong	
Coats Hong Kong Limited		Hong Kong	
Coats Hungary Limited		Hungary	
PT Coats Rejo Indonesia		Indonesia	
Coats Cucirini SpA	72.8%	Italy	
Coats Thread (Malaysia) Sdn Bhd	51%	Malaysia	
Grupo Coats Timon, S.A. De C.V.		Mexico	
Cia de Linha Coats & Clark Lda		Portugal	
Coats South Africa (Pty) Ltd		South Africa	
Coats Fabra SA	98.9%	Spain	
Coats Thread Lanka (Private) Ltd	86.8%	Sri Lanka	
Coats (Turkiye) Iplik Sanayii AS	76.8%	Turkey	
Thread continued			
Coats American Inc.			US
Coats & Clark Inc.			US
Coats Phong Phu Co Ltd	75%		Vietnam
Fashion Retail			
The Jaeger Company Limited			England
The Jaeger Company's Shops Limited			England
William Hollins & Company Limited			England
Jaeger Sportswear Limited			US
Bedwear			
Dorma Group Limited			England
Other			
Madura Coats Limited Ordinary Shares (Thread and India Textiles)	93%		India

All the above companies carry on businesses, the consolidated results of which, in the opinion of the Directors, principally affect the amount of the profit or the amount of the assets of the Group. All companies are wholly owned unless otherwise stated; percentage holdings shown represent the ultimate interest of Coats plc.

A complete list of subsidiary undertakings and companies in which Coats plc holds more than 10% of the equity share capital will be filed with the next annual return.

Companies marked with an asterisk are direct subsidiaries of Coats plc.