

	Country of incorporation or registration and principal country of operation		Country of incorporation or registration and principal country of operation	
<b>Holding, Finance and Property companies</b>				
*Coats Finance Company Limited		England		
Coats Holdings Investments Limited		England		
*Coats Property Management Limited		England		
Tootal Thread Limited		England		
*Coats (VH) 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		
<b>Thread</b>				
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 Cadena SA	90%	Colombia		
<b>Thread continued</b>				
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
Madura Coats Limited				India
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
SC Coats Romania Impex SRL				Romania
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
Coats American Inc.				US
Coats & Clark Inc.				US
Coats Phong Phu Co Ltd	75%			Vietnam
<b>Bedwear</b>				
Dorma Group Limited				England

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 Ltd.

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