

Statement pursuant to exemption received under Section 212(8) of the Companies Act, 1956 relating to subsidiary companies

| Sr. No. | Particulars | Petroleum Specialities Pte. Limited, Singapore | | Quantum Apar Speciality Oils Pty. Limited, Australia | | Apar ChemateK Lubricants Limited, India |
|---------|--|--|------------|--|------------|---|
| | | In USD | ₹ in Crore | In AUD | ₹ in Crore | ₹ in Crore |
| (a) | Capital | 59,101 | 0.26 | 300,000 | 1.03 | 6.77 |
| (b) | Reserve | 13,733,074 | 82.49 | 466,321 | 3.41 | 6.54 |
| (c) | Total Assets | 15,376,734 | 92.25 | 3,696,258 | 20.37 | 15.10 |
| (d) | Total Liabilities | 1,584,559 | 9.50 | 2,929,937 | 15.93 | 1.79 |
| (e) | Details of investment | - | - | - | - | - |
| | (Except in case of investment in Subsidiaries) | | | | | |
| (f) | Turnover | 54,202,050 | 333.74 | 10,084,932 | 56.70 | 16.95 |
| (g) | Profit before taxation | 2,610,031 | 20.12 | 54,442 | 0.79 | 6.25 |
| (h) | Provision for taxation | 381,861 | 2.35 | 14,309 | 0.12 | 2.11 |
| (i) | Profit after taxation | 2,228,170 | 17.77 | 40,133 | 0.67 | 4.14 |
| (j) | Proposed dividend | Nil | Nil | Nil | Nil | ₹1 per share |

As on 31.03.2014 : 1 U.S. Dollar(USD) = ₹59.9200, 1 Australian Dollar(AUD) = ₹55.3811

