

Principal Group Companies

at 30 November 2005

Subsidiary undertakings	Principal product areas	Country	%
Floors			
Bonar Floors Limited	Floorcoverings	Scotland	100.0*
Bonar Floors SAS	Floorcoverings	France	100.0
Bonar Floors GmbH	Floorcoverings	Germany	100.0
Bonar Floors NV	Floorcoverings	Netherlands	100.0
Bonar Floors Ltd	Floorcoverings	Hong Kong	100.0
Bonar Tiles Limited	Carpet tiles	England	100.0
Yarns & Fabrics			
Bonar Yarns & Fabrics Limited	Polypropylene products	Scotland	100.0*
Bonar Technical Fabrics NV	Polypropylene products	Belgium	100.0
Yihua Bonar Yarns & Fabrics Co., Ltd.	Polypropylene products	People's Republic of China	50.1
Anglo-Danish Fibres Ltd (trading as ADFIL)	Polypropylene products	England	100.0
Fibrin (Humberside) Ltd	Polypropylene products	England	100.0
Xirion NV	Polypropylene products	Belgium	100.0
Holding companies			
Bonar International Holdings Limited	Holding company	Scotland	100.0*
Bonar International Sarl	Holding company	Luxembourg	100.0
Low & Bonar Nederland BV	Holding company	Netherlands	100.0
Bonar Tiles Holdings Limited	Holding company	England	100.0*
LCM Construction Products Ltd	Holding company	England	100.0*

Notes

- 1 Unless otherwise stated, shares held are ordinary, common or unclassified.
- 2 The percentage of the nominal value of issued shares held is shown following the name of each company.
- 3 An asterisk indicates that the percentage of share capital shown is held directly by Low & Bonar PLC.
- 4 A number of subsidiary undertakings, the trading results and assets of which are not material in relation to the Group as a whole, have been omitted from the above list. In compliance with the Companies Act 1985, particulars of these undertakings will be annexed to the next annual return.
- 5 The companies listed were incorporated in the country shown against each of them and with the exception of Bonar Floors Limited, which operates mainly in England, that country is also the principal country of operation.