

## H) GROUP COMPANIES

### 48. LIST OF GROUP COMPANIES AS OF DECEMBER 31, 2012

#### SUBSIDIARIES CONSOLIDATED ON A LINE-BY-LINE BASIS

<i>Direct subsidiaries</i>	<i>Currency</i>	<i>Share capital</i>	<i>Number of shares</i>	<i>% of share capital held</i>	<i>Par value per share</i>	<i>Par value of the interest held</i>
<i>SOGEFI REJNA S.p.A. Mantova (Italy)</i>	<i>Euro</i>	<i>21,978,316</i>	<i>21,950,990</i>	<i>99.88</i>	<i>1</i>	<i>21,950,990</i>
<i>SOGEFI FILTRATION Ltd Llantrisant (Great Britain)</i>	<i>GBP</i>	<i>5,126,737</i>	<i>5,126,737</i>	<i>100.00</i>	<i>1</i>	<i>5,126,737</i>
<i>SOGEFI FILTRATION S.A. Cerdanyola (Spain) 86.08% held by Sogefi S.p.A. 13.92% held by Filtrauto S.A.</i>	<i>Euro</i>	<i>12,953,713.60</i>	<i>2,155,360</i>	<i>100.00</i>	<i>6.01</i>	<i>12,953,713.60</i>
<i>FILTRAUTO S.A. Guyancourt (France)</i>	<i>Euro</i>	<i>5,750,000</i>	<i>287,494</i>	<i>99.99</i>	<i>20</i>	<i>5,749,880</i>
<i>ALLEVARD REJNA AUTOSUSPENSIONS S.A. Saint Cloud (France)</i>	<i>Euro</i>	<i>36,000,000</i>	<i>1,999,855</i>	<i>99.99</i>	<i>18</i>	<i>35,997,390</i>
<i>ALLEVARD SOGEFI U.S.A., Inc. Prichard (U.S.A.)</i>	<i>USD</i>	<i>20,055,000</i>	<i>191</i>	<i>100.00</i>		<i>20,055,000</i>
<i>SOGEFI FILTRATION d.o.o. Medvode (Slovenia)</i>	<i>Euro</i>	<i>10,291,798</i>		<i>100.00</i>		<i>10,291,798</i>
<i>SOGEFI PURCHASING S.A.S. Guyancourt (France)</i>	<i>Euro</i>	<i>100,000</i>	<i>10,000</i>	<i>100.00</i>	<i>10</i>	<i>100,000</i>
<i>SHANGHAI SOGEFI AUTO PARTS Co. Ltd Shanghai (China)</i>	<i>USD</i>	<i>13,000,000</i>		<i>100.00</i>		<i>13,000,000</i>
<i>SYSTEMES MOTEURS S.A.S. Levallois-Perret (France)</i>	<i>Euro</i>	<i>54,938,125</i>	<i>3,602,500</i>	<i>100.00</i>	<i>15.25</i>	<i>54,938,125</i>
<i>SOGEFI (SUZHOU) AUTO PARTS CO., Ltd Suzhou (China)</i>	<i>USD</i>	<i>15,000,000</i>		<i>100.00</i>		<i>15,000,000</i>

<i>Indirect subsidiaries</i>	<i>Currency</i>	<i>Share capital</i>	<i>Number of shares</i>	<i>% of share capital held</i>	<i>Par value per share</i>	<i>Par value of the interest held</i>
<b>ENGINE SYSTEMS DIVISION – FLUID FILTERS</b>						
<i>SOGEFI M.N.R. FILTRATION INDIA Pvt Ltd Bangalore (India) Held by Filtrauto S.A.</i>	<i>INR</i>	<i>15,940,980</i>	<i>956,459</i>	<i>60.00</i>	<i>10</i>	<i>9,564,590</i>
<i>SOGEFI FILTRATION DO BRASIL Ltda São Bernardo do Campo (Brazil) Held by Sogefi Filtration S.A.</i>	<i>BRL</i>	<i>29,857,374</i>	<i>29,857,373</i>	<i>99.99</i>	<i>1</i>	<i>29,857,373</i>
<i>SOGEFI FILTRATION ARGENTINA S.A. Buenos Aires (Argentina) 91.90% held by Sogefi Filtration do Brasil Ltda 7.28% held by Filtrauto S.A. 0.81% held by Sogefi Rejna S.p.A.</i>	<i>ARP</i>	<i>10,691,607</i>	<i>10,691,605</i>	<i>99.99</i>	<i>1</i>	<i>10,691,605</i>

<i>Indirect subsidiaries</i>						
	<i>Currency</i>	<i>Share capital</i>	<i>Number of shares</i>	<i>% of share capital held</i>	<i>Par value per share</i>	<i>Par value of the interest held</i>
<b>ENGINE SYSTEMS DIVISION – AIR INTAKE AND COOLING</b>						
SOGEFI ENGINE SYSTEMS CANADA CORP. (*) <i>Nova Scotia (Canada)</i> <i>Held by Systèmes Moteurs S.A.S.</i>	CAD	39,393,000	2,283	100.00		39,393,000
SOGEFI ENGINE SYSTEMS USA, Inc. (**) <i>Wilmington (U.S.A.)</i> <i>Held by Systèmes Moteurs S.A.S.</i>	USD	100	1,000	100.00	0.10	100
SYSTEMES MOTEURS CHINA, S.à.r.l. <i>Luxembourg (Luxembourg)</i> <i>Held by Systèmes Moteurs S.A.S.</i>	Euro	12,500	125	100.00	100	12,500
SYSTEMES MOTEURS INDIA Pvt Ltd <i>New Delhi (India) (***)</i> <i>99.91% held by Systèmes Moteurs S.A.S.</i> <i>0.09% held by Systemes Moteurs China, S.à.r.l.</i>	INR	106,386,860	10,638,686	100.00	10	106,386,860
S.C. SYSTEMES MOTEURS S.r.l. <i>Titesti (Romania)</i> <i>99.9997% held by Systèmes Moteurs S.A.S.</i> <i>0.0003% held by Sogefi Filtration S.A. (Spain)</i>	RON	7,087,610	708,761	100.00	10	7,087,610
MARK IV AIS MEXICO, S de R.L. de C.V. <i>Apodaca (Mexico)</i> <i>0.03% held by Systèmes Moteurs S.A.S.</i> <i>99.97% held by Sogefi Engine Systems Canada Corp.</i>	MXN	3,000	3,000	100.00	1	3,000
SOGEFI ENGINE SYSTEMS HONG KONG Ltd (****) <i>Hong Kong (Hong Kong)</i> <i>Held by Systemes Moteurs China, S.à.r.l.</i>	HKD	1,000	1,000	100.00	1	1,000
MARK IV (Shanghai) TRADING Co. Ltd <i>Shanghai (China)</i> <i>Held by Sogefi Engine Systems Hong Kong Limited</i>	RMB	5,000,000	1	100.00		5,000,000

(\*) On July 6, 2012, the Company changed name from MARK IV AIR INTAKE SYSTEMS CORP. to SOGEFI ENGINE SYSTEMS CANADA CORP.

(\*\*) On July 6, 2012, the Company changed name from MARK IV SYSTEMES MOTEURS USA, Inc. to SOGEFI ENGINE SYSTEMS USA, Inc.

(\*\*\*) On August 25, 2012, the Company changed name from MARK IV AIR INTAKE INDIA Pvt. Ltd to SYSTEMES MOTEURS INDIA Pvt Ltd.

(\*\*\*\*) On June 26, 2012, the Company changed name from MARK IV HONG KONG Limited to SOGEFI ENGINE SYSTEMS HONG KONG Ltd.

<i>Indirect subsidiaries</i>						
	<i>Currency</i>	<i>Share capital</i>	<i>Number of shares</i>	<i>% of share capital held</i>	<i>Par value per share</i>	<i>Par value of the interest held</i>
<b>SUSPENSION COMPONENTS AND PRECISION SPRINGS DIVISION</b>						
<i>ALLEVARD SPRINGS Ltd Clydach (Great Britain) Held by Allevard Rejna Autosuspensions S.A.</i>	<i>GBP</i>	<i>4,000,002</i>	<i>4,000,001</i>	<i>99.99</i>	<i>1</i>	<i>4,000,001</i>
<i>ALLEVARD FEDERN GmbH Völklingen (Germany) Held by Allevard Rejna Autosuspensions S.A.</i>	<i>Euro</i>	<i>50,000</i>		<i>100.00</i>		<i>50,000</i>
<i>ALLEVARD REJNA ARGENTINA S.A. Buenos Aires (Argentina) 89.97% held by Allevard Rejna Autosuspensions S.A. 10% held by Allevard Molas do Brasil Ltda</i>	<i>ARP</i>	<i>600,000</i>	<i>599,827</i>	<i>99.97</i>	<i>1</i>	<i>599,827</i>
<i>IBERICA DE SUSPENSIONES S.L. (ISSA) Alsasua (Spain) Held by Allevard Rejna Autosuspensions S.A.</i>	<i>Euro</i>	<i>10,529,668</i>	<i>5,264,834</i>	<i>50.00</i>	<i>1</i>	<i>5,264,834</i>
<i>ALLEVARD MOLAS DO BRASIL Ltda São Paulo (Brazil) 99.997% held by Allevard Rejna Autosuspensions S.A. 0.003% held by Allevard Springs Ltd</i>	<i>BRL</i>	<i>37,161,683</i>	<i>37,161,683</i>	<i>100.00</i>	<i>1</i>	<i>37,161,683</i>
<i>UNITED SPRINGS Ltd Rochdale (Great Britain) Held by Allevard Rejna Autosuspensions S.A.</i>	<i>GBP</i>	<i>6,500,000</i>	<i>6,500,000</i>	<i>100.00</i>	<i>1</i>	<i>6,500,000</i>
<i>UNITED SPRINGS B.V. Hengelo (Netherlands) Held by Allevard Rejna Autosuspensions S.A.</i>	<i>Euro</i>	<i>254,979</i>	<i>254,979</i>	<i>100.00</i>	<i>1</i>	<i>254,979</i>
<i>SHANGHAI ALLEVARD SPRING Co., Ltd Shanghai (China) Held by Allevard Rejna Autosuspensions S.A.</i>	<i>Euro</i>	<i>5,335,308</i>		<i>60.58</i>		<i>3,231,919</i>
<i>UNITED SPRINGS S.A.S. Saint Cloud (France) Held by Allevard Rejna Autosuspensions S.A.</i>	<i>Euro</i>	<i>10,218,000</i>	<i>2,043,599</i>	<i>99.99</i>	<i>5</i>	<i>10,217,995</i>
<i>S.ARA COMPOSITE S.A.S. Saint Cloud (France) Held by Allevard Rejna Autosuspensions S.A.</i>	<i>Euro</i>	<i>11,000,000</i>	<i>10,000,000</i>	<i>90.91</i>	<i>1</i>	<i>10,000,000</i>
<i>ALLEVARD IAI SUSPENSIONS Pvt Ltd Pune (India) Held by Allevard Rejna Autosuspensions S.A.</i>	<i>INR</i>	<i>159,750,000</i>	<i>8,772,000</i>	<i>54.91</i>	<i>10</i>	<i>87,720,000</i>
<i>LUHN &amp; PULVERMACHER - DITTMANN &amp; NEUHAUS GmbH Hagen (Germany) Held by Allevard Federn GmbH</i>	<i>Euro</i>	<i>50,000</i>		<i>100.00</i>	<i>50,000</i>	<i>50,000</i>
<i>SOGEFI ALLEVARD Srl Bucharest (Romania) Held by Sogefi Rejna S.p.A.</i>	<i>RON</i>	<i>210,000</i>	<i>2,100</i>	<i>100.00</i>	<i>100</i>	<i>210,000</i>

## EQUITY INVESTMENTS IN SUBSIDIARIES CONSOLIDATED USING THE EQUITY METHOD

<i>Indirect subsidiaries</i>	<i>Currency</i>	<i>Share capital</i>	<i>Number of shares</i>	<i>% of share capital held</i>	<i>Par value per share</i>	<i>Par value of the interest held</i>
<i>MARK IV ASSET (Shanghai) AUTO PARTS Co., Ltd Shanghai (China) Held by Sogefi Engine Systems Hong Kong Limited</i>	<i>RMB</i>	<i>10,000,000</i>	<i>1</i>	<i>50.00</i>		<i>5,000,000</i>

## EQUITY INVESTMENTS IN OTHER COMPANIES CARRIED AT COST

<i>Indirect subsidiaries</i>	<i>Currency</i>	<i>Share capital</i>	<i>Number of shares</i>	<i>% of share capital held</i>	<i>Par value per share</i>	<i>Par value of the interest held</i>
<i>UMC &amp; MAKKAWI SPRING MANUFACTURING Co., Ltd Khartoum (Sudan) Held by Sogefi Rejna S.p.A.</i>	<i>SDP</i>	<i>900,000</i>	<i>225</i>	<i>25.00</i>	<i>1,000</i>	<i>225,000</i>
<i>AFICO FILTERS S.A.E. Cairo (Egypt) Held by Sogefi Rejna S.p.A.</i>	<i>EGP</i>	<i>11,000,000</i>	<i>24,880</i>	<i>22.62</i>	<i>100</i>	<i>2,488,000</i>