

As at 02 May 2018:

Entity	Country
Zodiac Pool Solutions S.à r.l.	Luxembourg
ZPNA Holdings SAS	France
Zodiac Pool Solutions LLC	U.S.A.
Zodiac Pool Systems LLC	U.S.A.
Cover-Pools Incorporated	U.S.A.
Zodiac Pool Systems Canada, Inc.	Canada
ZPES Holdings SAS	France
Zodiac Pool Solutions SASU	France
Zodiac International SASU	France
Zodiac Pool Care Europe SASU	France
Zodiac Swimming Pool Equipment (Shenzhen) Co. Ltd.	China
Zodiac Pool Ibérica, S.L.U.	Spain
Zodiac Pool Care South Africa Pty Ltd	South Africa
Zodiac Pool Care Portugal, Unipessoal, Lda.	Portugal
Zodiac Pool Systems Italia S.r.l.	Italy
Zodiac Pool Deutschland GmbH	Germany
SET Energietechnik GmbH	Germany
Zodiac Pool Solutions Pty Ltd	Australia
Zodiac Group Australia Pty Ltd	Australia
Zodiac Group (N.Z.) Limited	New Zealand
<u>Dormant entities:</u>	
AquaMar Wasserbehandlung, Chemikalien und Geräte GmbH	Germany
Marine Investment Finland Oy	Finland
Pool Resources Pty Ltd	Australia