

## Through Online Filing

SECY/SE/SHP/2023/03-04 Thursday, 12th January, 2023

The General Manager, Department of Corporate Services, **BSE** Limited Phiroze Jeejeebhoy Towers. Dalal Street, MUMBAI 400 001

The Manager, Listing Department. National Stock Exchange of India Ltd., "Exchange Plaza", C-1, Block - G. Bandra - Kurla Complex, Bandra (East) MUMBAI 400

SUNFLAG IRON & STEEL CO. LTD.

REGD. OFFICE

33, MOUNT ROAD, SADAR, NAGPUR - 440 001 (INDIA) PH.: 2524661, 2532901, 2520356, 2520358 FAX: 0712-2520360

E-Mail: admin@sunflagsteel.com Website: www.sunflagsteel.com CIN:L27100MH1984PLC034003

Sub: Shareholding Pattern - Regulation 31(1)(b) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 for the Third Quarter (Q-3) ended 31st December, 2022.

Sunflag Iron and Steel Company Limited - BSE Scrip Code: 500404 / NSE Scrip Code (Symbol): SUNFLAG

Dear Sir / Madam,

Pursuant to the Regulation 31(1)(b) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, please find herewith the statement of Shareholding Pattern for the Third Quarter (Q-3) ended 31st December, 2022.

Kindly place the aforesaid statement (Compliance Report/s) on record.

Sincerely,

For Sunflag Iron and Steel Company Limited

CS Ashutosh Mishra Company Secretary & Compliance Officer Membership No. ACS - 23011

Encl: As above

Visit us at www.sunflagsteel.com

E-mail: mktg\_wz@sunflagsteel.com









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## **Holding of Specified Securities** Annexure - I 1. Name of Listed Entity: SUNFLAG IRON AND STEEL COMPANY LIMITED 2. Scrip Code/Name of Scrip/Class of Security BSE-500404, NSE- SUNFLAG 3. Share Holding Pattern Filed under: Reg. 31(1)(a)/Reg. 31(1)(b)/Reg.31(1)© Reg. 31(1)(b) a. If under 31(1)(b) then indicate the report for Quarter ending 31-12-2022 ಶ್ರೆ If under 31(1)(c) then indicate date of allotment/extinguishment 4. Declaration: The Listed entity is required to submit the following declaration to the extent of submission of information:-**Particulars** Yes\* Whether the Listed Entity has issued any partly paid up shares? No\* Whether the Listed Entity has issued any Convertible Securities? No Whether the Listed Entity has issued any Warrants? No No Whether the Listed Entity has any shares against which depository receipts are issued? No Whether the Listed Entity has any shares in locked-in? Whether any shares held by promoters are pledge or otherwise encumbered? No Whether company has equity shares with differential voting rights? No No Whether the listed entity has any significant beneficial owner? \* If the Listed Entity selects the option 'No' for the questions above, the columns for the partly paid up shares, Outstanding Convertible No Securities/Warrants, depository receipts, locked-in shares, No of shares pledged or otherwise encumbered by promoters, as applicable, shall not be displayed at the time of dissemination on the Stock Exchange website. Also wherever there is 'No' declared

by Listed Entity in above table the values will be considered as 'Zero' by default on submission of the format of holding of specified



Cate	Category of	No o of	No. of	1 4/			IMMARY STATE											
gory (I)	shareholder (II)	No.s of Share holders (III)	No. of fully paid up equity Share held (IV)	No.s of Partly paid-up equity Share held (V)	No. of shares underlying Depository Receipts (VI)	Total nos, shares held (VII)= (IV)+(V)+(VI)	Shareholding as a % of total no. of shares (calculated as per SCRR,1957) (VIII) As a % of (A+B+C2)		held in	f Votting Rigi each class of curities (IX)	Total as a % of	No. of Shares Underlying Outstating convertible securities (including Warrants) (X)	Shareholding, as a % assuming full conversion of convertible securities( as a % of diluted share capital) (XI)=(VII)+(X)	Lo	umber of ocked in shares (XII)	S ple oth encu	mber of hares dged or erwise umbered (XIII)	Number of equity shares held in dematerialized form (XIV)
											(A+B+C)	1 1111	As a % of	No. (a)	As a % of total	No. (a)	As a % of total	
								Class Equity x	Class Others y	Total			(A+B+C2)	.,	shares held (b)		shares held (b)	
A)	Promoter & Promoter Group	5	92194826	0	0	92194826	51.157	92194826	0	92194826	51.1570	0	51.1570	0	0.0000	0	0.0000	26941244
B)	Public	63969	88024622	0	0	88024622	48.843	88024622	0	88024622	48.8430	0	48.8430	0	0.0000	0	0	84451013
C)	Non Promoter-Non Public	0	0	0	0	0	0	0	0	0	0.0000	0	0.0000		0.0000000000000000000000000000000000000			04451015
C1)	Shares underlying DRs	0	0	0	0	0	NA	0	0	0		0	Name and Advantage of the Control of	0	0.0000	NA	NA	0
C2)	Shares held by Employee Trusts	0	0	0	0	0	0	0	0		0.0000	0	0.0000	0	0.0000	NA	NA	0
_	Total	63974	100010110	-			U	0	0	0	0.0000	0	0.0000	0	0.0000	NA	NA	0
	I Ottal	03974	180219448	0	0	180219448		180219448	0	180219448	100.0000	0	100.0000	0	0.0000			111392257



	T= :		-				ING SHAREHO	LDING PAI	TERN OF I	HE PROM	OTER AND	PROMOTER G	ROUP						
Category & Name of the shareholders (I)	Entity Type	PAN (II)	No of Share holders (III)	No of fully paid up equity Shares held (IV)	Partly paid-up equity Share held (V)	No. of shares underlying Depository Receipts (VI)	Total nos. shares held (VII)= (IV)+(V)+(VI)	SCRR,195		held in	of Voting Ri each class ecurities (IX)		No. of Shares Underlying Outstating convertible securities (including	Shareholding, as a % assuming full conversion of convertible securities( as a %	Loc	Number of Locked in shares (XII)		mber of hares dged or nerwise umbered (XIII)	Num or equ shar hel in
								As a % of (A+B+C2) (VIII)		Class Others	Total	(A+B+C)	Warrants) (X)	of diluted share capital) (XI)=(VII)+(X) As a % of (A+B+C2)	No. (a)	As a % of total shares held (b)	No. (a)	As a % of total shares held (b)	lize fori (XIV
Indian								•											
Individuals/Hindu undivided Family																			
PRANAV RAVI BHARDWAJ		AESPB2780E	1	1612140	0	0	1612140	0.8945	1612140	0	1612140	0.8945	0	0.8945	0	0.0000	ما	0.0000	
Total		100000000000000000000000000000000000000	1	1612140	0	0	1612140					0.8945	0	0.8945	0		0	0.0000	
Sub-Total (A)(1			1	1612140	0	0	1612140					0.8945	0		0		0	0.0000	
Non-institutions												0.00.0		0.0040		0.0000	- U	0.0000	101
Individuals/Hindu undivided Family											- 0								
Total			0	0	0	0	0				-	0.0000	0	0.0000	0	0.0000	0	0.0000	
			0	0	0	0	0					0.0000	0	0.0000	0	0.0000	0	0.0000	
Sub-Total (A)(2 Indian			0	0	0	0	0	0.0000	0	0	0	0.0000	0	0.0000	0	0.0000	0	0.0000	
Central Government/State Government	nant/a)																		
Central Government/State Governm	lenu(s)		1 0	0	٥١	0	0	0.0000			-								
Total			0	0	0	0	0		0	_	0	0.0000	0	0.0000	0	0.0000	0	0.0000	
Financial Institutions/Banks				0	U]	U	0	0.0000	0	0	0	0.0000	0	0.0000	0	0.0000	0	0.0000	
			0	0	0	0	0	0.0000	0	0	0	0.0000	ol	0.0000	٥١	0.0000	ما	0.0000	
Total			0	0	0	0	0		0	0	0	0.0000	0	0.0000	0	0.0000	0	0.0000	
Any Other(GROUP COMPANIES)								0.0000	•			0.0000	- 0	0.0000		0.0000	0	0.0000	
SUPRA CORPORATION LIMITED		AAMCS3601A	1	8521425	0	0	8521425	4.7284	8521425	0	8521425	4.7284	0	4.7284	0	0.0000	0	0.0000	852
Total			1	8521425	0	0	8521425	4.7284	8521425	0	8521425	4.7284		47004					
Sub-Total (A)(3			1	8521425	0	0	8521425			0	8521425	4.7284	0	4.7284 4.7284	0	0.0000	0	0.0000	
Foreign							0021420	4.7204	0021420	- 0	0321423	4.7204	- 01	4.7204	U	0.0000	0	0.0000	852
Individuals(Non-Resident Individual	s/Foreign Indi	viduals)																	
VEENA BHARDWAJ		AFRPB8102J	1	3590281	0	0	3590281	1.9922	3590281	0	3590281	1.9922	ol	1.9922	0	0.0000	0	0.0000	359
SUHRIT RAVI BHUSHAN BHARDWAJ		AUNPB5842Q	1	13217398	0	0	13217398	7.3341	13217398		13217398	7.3341	0	7.3341	0	0.0000	0	0.0000	13217
Total			2	16807679	-	-	40007070	0.0000	40007070										
Institutions				1000/6/9	0	0	16807679	9.3262	16807679	0	16807679	9.3262	0	9.3262	0	0.0000	0	0.0000	16807
motitudio io			0	nI	ol	0	ol	0.0000	ol	٥١		0.0000		0.0000					
Total			0	0	0	0	0	0.0000		0		0.0000	0	0.0000	0	0.0000	0	0.0000	
Any Other(BODIES CORPORATE)					- 01	0	U]	0.0000]	0	0	0	0.0000	0	0.0000	0	0.0000	0	0.0000	
SUNFLAG LTD	ľ	ABBCS1348G	1	65253582	0	0	65253582	36.2078	65253582	0	65253582	36.2078	0	36.2078	0	0.0000	0	0.0000	1
Total			1	65253582	0	0	65253582	36,2078	65253582	0	65253582	36.2078	0	36.2078	0	0.0000	0	0.0000	-
Sub-Total (A)(4				82061261	0	0	82061261		82061261		82061261	45.5341	0	45.5341	0	0.0000	0	0.0000	16907
Total Shareholding of Promoters			5	92194826	0	0	92194826		92194826		92194826	51.1570	0	51.1570	o	0.0000	0	0.0000	
ils of Shares which remain unclaims	d may be give	n hoar along wit	th details	nuch as succession	bor of -	anah alda a													
tils of Shares which remain unclaime e: 'AN would not be displayed on websi 'he term "Encumbrance" has the san	ite of Stock Ex	xchange(s).										unt, voting righ	ts which are f	rozen etc.		ON & S			
			-3	25,5,5,0			on or onale:	and rakeo	reiej Reyu	iuuoii5, 20					(6)	~	Sec. In		
			-												1/3/		14.11		
															2		15		

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					Table III - S7	ATEMENT SH	OWING SHARE	HOLDING P	ATTERI	N OF THE P	UBLIC SH	AREHOLDER	!			WIN - 2 - 22				The state of the s	
Category & Name of the shareholders (I)	PAN (II)	No.s of Share holders (III)	No. of fully paid up equity	Partly paid-up equity Share	No.s of shares underlying Depository	Total nos. shares held (VII)=	Shareholdin g % calculated as per	Nun	nber of leld in ea	Voting Righ ch class of urities IX)	ts	No. of Shares Underlying Outstating convertible	Total Shareholding, as a % assuming full conversion of convertible	Locked	nber of I in shares (XII)	pledg other	ares	Number of equity shares held in	Sharel	tegorizati shares (XV) holding (N ares) und	No. of
			Share held (IV)	held (V)	Receipts (VI)	(1V)+(V)+(V1)	SCRR,1957) As a % of (A+B+C2) (VIII)	No Class	o of Votin	g Total	Total as a % of Total	securities (including Warrants) (X)	securities( as a percentage of diluted share capital)	No.	As a % of	No.	As a % of	demateriali zed form (XIV)	Sub- category (I)	Sub- category (ii)	Sub- category (iii)
								Equity x	Others y		Voting Rights		(XI)=(VII)+(X) As a % of (A+B+C2)	(a)	total shares held (b)	(Not applicable) (a)	total shares held (b)				
1 Institutions (Domestic)																					
										05000	0.0400	0	0.0198	0	0.0000	0	0.0000	0			
(a) Mutual Funds	To the state of the state of	8	35600			35600		35600	0	35600	0.0198	0		0	0.0000	0	0.0000	0			
(b) Venture Capital Funds		0	0	0		0		0	0	0	0.0000	0		n	0.0000	0	0.0000	0			
(c) Alternate Investment Funds		0	0	0		0	0.0000	4200		1260	0.0007	0		0	0.0000	0	0.0000	460			100
(d) Banks		5	1260	0		1260		1260		1260	0.0007	0		0	0.0000	0	0.0000	0			
(e) Insurance Companies		0	0	0	0	0	0.0000	0		0	0.0000	0		0	0.0000	0	0.0000	0			
(f) Provident / Pension Funds		0	0	0	0	0		0		0	0.0000	0		0	0.0000	0	0.0000	0			
(g) Asset Reconstruction Companies		0	0	0	0			0		0	0.0000	0		0	0.0000	0	0.0000	0			
(h) Sovereign Wealth Funds		0	0	0	0			0		0	0.0000	0		0	0.0000	0	0.0000	0			
(i) NBFCs registered with RBI		0	0	0	0			40800		40800	0.0226	0		0	0.0000	0	0.0000	0		Market History	
(j) Other Financial Institutions		3	40800	0	0 0			77660						0	0.0000	0	0.0000	460			
SUB TOTAL (B)(1)		16	77660	0	0	//660	0.0431	77000	0	77000	0.0401							Annual Control of the			
2 Institutions (Foreign)								0	ol	0	0.0000	1 0	0.0000	0	0.0000	0	0.0000	0	La rayarras		
(a) Foreign Direct Investment		0		0	0			0		0	0.0000		0.0000	0	0.0000	0	0.0000	0			
(b) Foreign Venture Capital Investors		0	0	0	0			0		0	0.0000		0.0000	0	0.0000	0	0.0000	0			
(c) Foreign Sovereign Wealth Funds		0	0	0	0 0			499149		499149			0.2770	0	0.0000	0	0.0000	499149			
(d) Foreign Portfolio Investors Category I		11	499149	0		499149							1,743,547,743,5		0.0000		0.0000	57113			
(e) Foreign Portfolio Investors Category II		1	57113	0	0	57113	0.0317	57113		57113	1, 2, 3, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1,		0.0317	0	0.0000	0		3/113			
(f) OVERSEAS DEPOSITORIES (Holding DRs) (B	alancing	0	C	0	0	0	0.0000	0	0	0	0.0000		0.0000	0	0.0000	U	0.0000				
Figure) SUB TOTAL (B)(2)		12	556262	0	0	556262	0.3087	556262	0	556262	0.3087	' C	0.3087	0	0.0000	0	0.0000	556262			
3 Central Government / State Government												Action to the same of the same									_
(a) Central Government / President of India		0	0	0	0	0	0.0000	0	0	0	0.0000	0	0.0000	0	0.0000	0	0.0000	0			
									_	_	0.0000	1 0	0.0000	0	0.0000	0	0.0000	0			
(b) State Government / Governor		0	C	-	0			0	_	0	0.0000	,	0.0000	0	0.0000	0	0.0000	0			
(c) Central/State Govt. shareholding by Cos or B	odies Corp	0	· c	0	0	0	0.0000	0	١	U	0.0000	Ί	0.0000	٠	5.5500		30.000.0000				
		-			0	0	0.0000	0	0	0	0.0000	) (	0.0000	0	0.0000	0	0.0000	0			
SUB TOTAL (B)(3)		0		<u> </u>	, ,	1 0	0.0000					-									
4 Non-institutions				1 0	ol o	1 0	0.0000	0	0	0	0.0000		0.0000	0	0.0000	0	0.0000	0	1		
(a) Associate Companies / Subsidiaries		0	·				ADM COLORODO								0.0000		0.0000	0			+-
(b) Directors And their relatives (Non-Promoter)		0		0	0	0	0.0000			0	0.0000		0.0000	-	3 3 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2	0		800			
(c) Key Managerial Personnel		1	800	0	0	800		800		800				- 0	0.0000	0	0.0000	800			_
(d) Relatives of Promoters (Non-Promoter)		0		0	0	0	0.0000	0	0	0	0.0000		0.0000	0	0.0000	0	0.0000000000000000000000000000000000000	ı "			
		-		1	0 0		0.0000	0	0	0	0.0000		0.0000	0	0.0000	0	0.0000	0			+-
(e) Trusts (Non-Promoter)	1	1	3089427	0				3089427	0	3089427	1.7143	3 (	1.7143	0	0.0000	0	0.0000	3089427			
(f) Investor Education and Protection Fund(IEPF	1		3003421	1 "	1 .			05,500,000,000			200,00000000000000000000000000000000000							2000427			+
INVESTOR EDUCATION AND PROTECTION FUND AUTHORITY MINISTRY OF CORPORATE AFFAIRS		1	3089427	C	0 0	3089427	1.7143	3089427	0	3089427	1.7143	3 0	1.7143	C	0.0000	0.00	0.00	3089427			



	Category & Name of the shareholders (I)	PAN (II)	No.s of Share holders (III)	No. of fully paid up equity Share held (IV)	Partly paid-up equity Share held (V)	No.s of shares underlying Depository Receipts (VI)	Total nos. shares held (VII)= (IV)+(V)+(VI)	Shareholdin g % calculated as per SCRR,1957) As a % of (A+B+C2) (VIII)	he	ld in ea	Voting Right och class of urities (IX)	Total as a % of	No. of Shares Underlying Outstating convertible securities (including Warrants)	Total Shareholding, as a % assuming full conversion of convertible securities( as a percentage of diluted share		d in shares (XII)	Sha pledg other encum (XI	ed or wise bered	equity shares held in demateriali zed form (XIV)		shares (XV) holding ( ares) und sub- category (ii)	der Sub-
					7.	* 1			Class Equity x	Class Others y	Total	Total Voting Rights	(X)	capital) (XI)=(VII)+(X) As a % of (A+B+C2)	No. (a)	As a % of total shares held (b)	No. (Not applicable) (a)	As a % of total shares held (b)				
	uals - i. Individual shareholders holding apital up to Rs. 2 lakhs.	nominal	62181	21981545	0	0	21981545	12.1971	21981545	0	21981545	12.1971	0	12.1971	0	0.0000	1307755	5.9493	18555268			
(h) INDIVID	OUAL - ii. Individual shareholders holdir	ng nominal	117	37773031	0	0	37773031	20.9595	37773031	0	37773031	20.9595	0	20.9595	0	0.0000	1834018	4.8554	37739731			
share o	capital in excess of Rs. 2 lakhs.							0.4040	0004600	_	3931683	2.1816	0	2.1816	C	0.0000	0.00	0.00	3931683			
KANW	ALJIT SINGH BAKSHI	AACPB8285E	1	3931683	0	0		2.1816		0	2364000	1.3117	0	1,3117	0	0.0000	0.00	0.00	2364000			1
	NI DHIRENDRA SANGHAVI	AEFPS9980Q	1	2364000	0	0	2364000	1.3117	2364000	0	3664682	2.0335	0	2.0335	0	0.0000	0.00	0.00	3664682			
	NDRA GOKALDAS SANGHAVI	AAPPS2793H	1	3664682	0	0		2.0335		0	3864811	2.1445	0	2.1445	0	0.0000	0.00	0.00	3864811			
	ILAL V SHAH	AAEPS6890C	1	3864811	0	0	3864811	2.1445		0	12786431	7.0949	0	7.0949	-	0.0000	0.00	0.00	12786431			
	NDRA BHUPENDRA SANGHAVI	ABCPS9843A	1	12786431	0	0	12786431	7.0949		U	446525	0.2478	0	0.2478	0	0.0000	0	0.0000	440098			
	ESIDENT INDIANS (NRIs)		313	446525	0	0	446525	0.2478	446525	0	446525	0.0000	0	0.0000	-	0.0000	0	0.0000	0		100	
	GN NATIONALS	10.000	0	0	0	0	0	0.0000		0	18021945	10.0000	0	10.0000	-	0.0000	0	0.0000	18021945	1000		
	n Companies		1	18021945	0	0	18021945	10.0000				10.0000	0	10.0000	(	0.0000	0.00	0.00	18021945			
	STEEL CO LTD	AADCD6527H	1	18021945	0	C	18021945	10.0000	18021945	0	18021945 3992794	2.2155	0	2,2155	-	0.0000	1109004	27,7751	3962389			
	S CORPORATE		358	3992794	0	C		2.2155		0		0.0809		0.0809	-	0.0000	3018	2.0699	145803			
n) Any Ot	her(CLEARING MEMBER)		66	145803	C		145803	0.0809	145803		145803					0.0000		15.8173	1916470		-	+-
m) Any Ot	her(HINDU UNDIVIDED FAMILY)		896	1916470	0		1916470	1.0634	1916470	0	1916470	1.0634		1.0634			5039	89.3598	5639			+-
m) Any Ot	ther(TRUSTS)		2	5639	0		5639	0.0031	5639	0	5639	0.0031	0	0.0031	(	0.0000	5039	070220000000				+-
m) ANY O	THERS (OTHER DIRECTORS)		5	16721	(	0	16721	0.0093	16721	0	16721	0.0093	0	0.0093	(	0.0000	0	0.0000	16721			
	200 The Paris of t		00044	87390700			87390700	48 4913	87390700	0	87390700	48.4913	0	48.4913	(	0.0000	4561967	5.2202			-	-
Total F	OTAL (B)(4) Public Shareholding (B) = -(B)(2)+(B)(3)		63941 63969	87390700 88024622			88024622				88024622	48.8430	0	48.8430	(	0.0000	4561967	5.1826	84451013			

(1) PAN would not be displayed on website of Stock Exchange(s).

(2) The above format needs to be disclosed along with the names of the shareholders holding 1% or more than 1% of shares of the listed entity. Column no. (XIII) is not applicable in the above format.

(3) W.r.t. the information pertaining to Depository Receipts, the same may be disclosed in the respective columns to the extent information available and the balance to be disclosed as held by custodian.

(4) Categorization and disclosure of each shareholder category should be carried out in the order prescribed in the above format. If a shareholder is falling under more than one category, then the same shall be classified in the category should be carried out in the order prescribed in the above format.

Shareholding under

any of the categories shall be unique and will not be duplicated under multiple categories.

(5) Sub-categorization of shares under column no. (XV) will be based on shareholding (no. of shares) under the following sub-categories:

(i) Shareholders who are represented by a nominee Director on the board of the listed entity or have the right to nominate a representative (i.e. Director) on the board of the listed entity.

(ii) Shareholders who have entered into shareholder agreement with the listed entity.

Number of Sub-antogorization of

Category & Name of the shareholders (I)	PAN (II)	No. of Share holders (III)	No. of fully paid up equity Share held (IV)	Partly paid-up equity Share held (V)	No.s of shares underlying Depository Receipts (VI)		Shareholding % calculated as per SCRR,1957) As a % of (A+B+C2) (VIII)	N	umber of V held in ea secu	otting Rig ch class o rrities X)	hts	No. of Shares	SHAREHOLDER  Total Shareholding, as a % assuming full conversion of convertible securities( as a % of diluted share capital)	Lo	imber of ocked in shares (XII)	Si plec oth encu (.	mber of hares Iged or erwise mbered XIII)	Number or equity shares held in dematerializ d form (XIV)
1 Custodian/DR Holder							=	Class Equity x	Class Others y	Total			(XI)=(VII)+(X) As a % of (A+B+C2)	No. (a)	As a % of total shares held (b)	No. (Not applicable) (a)	As a % of total shares held (Not applicable) (b)	
10		0	0	0	ol	ol	0.0000	0	0	0	0.0000		2 2000					
Total Non Promoter- Non Public Shareholding (C)=(C)(1)+(C)(2)	2	0	0	0	0	0	0.0000	0	0	0	0.0000	0	0.0000	0	0.0000	NA NA	NA NA	
te PAN would not be displayed on The above format needs to disc W.r.t. the information pertaining	lose ba	me of all I	nolders he	olding mou	re than 1% of to av be disclose	otal number of	shares. tive columns to	the exter	nt informat	ion availa	ble.							



distribution	Name	PAN/Passport No. in case of a foreign national	Nationality	Name	(II)  PAN/Passport No. in case of a foreign national	Nationality	Shares %	f holding/ exerc	Whether dire	ect or indire (III) by virtue of Exercise of control	ect *: f:	xercise of sign influence	ificant	beneficia	ition o

