

General information about company

Scrip code	507880
NSE Symbol	VIPIND
MSEI Symbol	notlisted
ISIN	INE054A01027
Name of the company	V.I.P. Industries Limited
Whether company is SME	No
Class of Security	Equity Shares
Type of report	Quarterly
Quarter Ended / Half year ended/Date of Report (For Prelisting / Allotment)	30-06-2020
Date of allotment / extinguishment (in case Capital Restructuring selected) / Listing Date	
Shareholding pattern filed under	Regulation 31 (1) (b)

Declaration

Sr. No.	Particular	Yes/No	Promoter and Promoter Group	Public shareholder	Non Promoter-Non Public
1	Whether the Listed Entity has issued any partly paid up shares?	No	No	No	No
2	Whether the Listed Entity has issued any Convertible Securities ?	No	No	No	No
3	Whether the Listed Entity has issued any Warrants ?	No	No	No	No
4	Whether the Listed Entity has any shares against which depository receipts are issued?	No	No	No	No
5	Whether the Listed Entity has any shares in locked-in?	Yes	No	Yes	No
6	Whether any shares held by promoters are pledge or otherwise encumbered?	No	No		
7	Whether company has equity shares with differential voting rights?	No	No	No	No
8	Whether the listed entity has any significant beneficial owner?	No			

Table I - Summary Statement holding of specified securities

Category (I)	Category of shareholder (II)	Nos. Of shareholders (III)	No. of fully paid up equity shares held (IV)	No. Of Partly paid-up equity shares 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)	Number of Voting Rights held in each class of securities (IX)			Total as a % of (A+B+C)
								Class eg: X	Class eg:y	Total	
(A)	Promoter & Promoter Group	11	75544637			75544637	53.46	75544637		75544637	53.46
(B)	Public	123910	65772678			65772678	46.54	65772678		65772678	46.54
(C)	Non Promoter-Non Public										
(C1)	Shares underlying DRs										
(C2)	Shares held by Employee Trusts										
	Total	123921	141317315			141317315	100	141317315		141317315	100

Table I - Summary Statement holding of specified securities

Category (I)	Category of shareholder (II)	No. Of Shares Underlying Outstanding convertible securities (X)	No. of Shares Underlying Outstanding Warrants (Xi)	No. Of Shares Underlying Outstanding convertible securities and No. Of Warrants (Xi) (a)	Shareholding , as a % assuming full conversion of convertible securities (as a percentage of diluted share capital) (XI)= (VII)+(X) As a % of (A+B+C2)	Number of Locked in shares (XII)		Number of Shares pledged or otherwise encumbered (XIII)		Number of equity shares held in dematerialized form (XIV)
						No. (a)	As a % of total Shares held (b)	No. (a)	As a % of total Shares held (b)	
(A)	Promoter &				53.46					75544637

	Promoter Group				
(B)	Public	46.54	600 0	62908429	
(C)	Non Promoter-Non Public				
(C1)	Shares underlying DRs				
(C2)	Shares held by Employee Trusts				
	Total	100	600 0	138453066	

Table II - Statement showing shareholding pattern of the Promoter and Promoter Group

Sr.	Category & Name of the Shareholders (I)	Nos. Of shareholders (III)	No. of fully paid up equity shares held (IV)	No. Of Partly paid-up equity shares 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)	Number of Voting Rights held in each class of securities (IX)			Total as a % of Total Voting rights
								Class eg: X	Class eg:y	Total	
A	Table II - Statement showing shareholding pattern of the Promoter and Promoter Group										
(1)	Indian										
(a)	Individuals/Hindu undivided Family	3	728866			728866	0.52	728866	728866	0.52	
(d)	Any Other (specify)	7	74593284			74593284	52.78	74593284	74593284	52.78	
Sub-Total (A)(1)		10	75322150			75322150	53.3	75322150	75322150	53.3	
(2)	Foreign										
(a)	Individuals (NonResident Individuals/ Foreign Individuals)	1	222487			222487	0.16	222487	222487	0.16	
Sub-Total		1	222487			222487	0.16	222487	222487	0.16	

(A)(2)	Total Shareholding of Promoter and Promoter Group (A)=(A)(1)+(A)(2)	11	75544637	75544637	53.46	75544637	75544637	53.46
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B Table III - Statement showing shareholding pattern of the Public shareholder

(1)	Institutions							
(a)	Mutual Funds	13	13668998	13668998	9.67	13668998	13668998	9.67
(c)	Alternate Investment Funds	12	1695736	1695736	1.2	1695736	1695736	1.2
(e)	Foreign Portfolio Investors	66	5845022	5845022	4.14	5845022	5845022	4.14
(f)	Financial Institutions/ Banks	8	82163	82163	0.06	82163	82163	0.06
(g)	Insurance Companies	4	3446819	3446819	2.44	3446819	3446819	2.44
Sub-Total (B)(1)		103	24738738	24738738	17.51	24738738	24738738	17.51
(3)	Non-institutions							
(a(i))	Individuals - i. Individual shareholders holding nominal share capital up to Rs. 2 lakhs.	117301	22748378	22748378	16.1	22748378	22748378	16.1
(a(ii))	Individuals - ii. Individual shareholders holding nominal share capital in excess of Rs. 2 lakhs.	13	10336403	10336403	7.31	10336403	10336403	7.31
(b)	NBFCs registered with RBI	2	4480	4480	0	4480	4480	0
(e)	Any Other (specify)	6491	7944679	7944679	5.62	7944679	7944679	5.62
Sub-Total (B)(3)		123807	41033940	41033940	29.04	41033940	41033940	29.04
Total Public Shareholding (B)=(B)(1)+		123910	65772678	65772678	46.54	65772678	65772678	46.54

(B)(2)+(B)
(3)

C Table IV - Statement showing shareholding pattern of the Non Promoter- Non Public shareholder

Total (A+B+C2)	123921	141317315	141317315	100	141317315	141317315	100
Total (A+B+C)	123921	141317315	141317315	100	141317315	141317315	100

Table II - Statement showing shareholding pattern of the Promoter and Promoter Group

Sr.	No. Of Shares Underlying Outstanding convertible securities (X)	No. of Shares Underlying Outstanding Warrants (Xi)	No. Of Shares Underlying Outstanding convertible securities and No. Of Warrants (Xi) (a)	Shareholding , as a % assuming full conversion of convertible securities (as a percentage of diluted share capital) (XI)= (VII)+(X) As a % of (A+B+C2)	Number of Locked in shares (XII)		Number of Shares pledged or otherwise encumbered (XIII)		Number of equity shares held in dematerialized form (XIV)
					No. (a)	As a % of total Shares held (b)	No. (a)	As a % of total Shares held (b)	
A	Table II - Statement showing shareholding pattern of the Promoter and Promoter Group								
(1)	Indian								
(a)				0.52					728866
(d)				52.78					74593284
Sub-Total (A)(1)				53.3					75322150
(2)	Foreign								
(a)				0.16					222487
Sub-Total (A)(2)				0.16					222487
Total Shareholding of Promoter and Promoter Group (A)= (A)(1)+(A)(2)				53.46					75544637
B	Table III - Statement showing shareholding pattern of the Public shareholder								

(1)	Institutions			
(a)		9.67	0	0
(c)		1.2	0	0
(e)		4.14	0	0
(f)		0.06	0	0
(g)		2.44	0	0
Sub-Total (B)(1)		17.51	0	0
(3)	Non-institutions			
(a(i))		16.1	600	0
(a(ii))		7.31	0	0
(b)		0	0	0
(e)		5.62	0	0
Sub-Total (B)(3)		29.04	600	0
Total Public Shareholding (B)=(B)(1)+ (B)(2)+(B) (3)		46.54	600	0

C Table IV - Statement showing shareholding pattern of the Non Promoter- Non Public shareholder

Total (A+B+C2)	100	600	0	138453066
Total (A+B+C)	100	600	0	138453066

Individuals/Hindu undivided Family

Searial No.	1	2	3	
Name of the Shareholders (I)	Dilip G Piramal	Shalini Dilip Piramal	Aparna Piramal Raje	Click here to go back
PAN (II)	AEAPP7149H	AAHPA3074H	AADPP1704F	Total
No. of fully paid up equity shares held (IV)	350616	233500	144750	728866
No. Of Partly paid-up equity shares held (V)				

No. Of shares underlying Depository Receipts (VI)				
Total nos. shares held (VII) = (IV)+(V)+ (VI)	350616	233500	144750	728866
Shareholding as a % of total no. of shares (calculated as per SCRR, 1957) (VIII) As a % of (A+B+C2)	0.25	0.17	0.1	0.52
Number of Voting Rights held in each class of securities (IX)				
Class eg:X	350616	233500	144750	728866
Class eg:y				
Total	350616	233500	144750	728866
Total as a % of Total Voting rights	0.25	0.17	0.1	0.52
No. Of Shares Underlying Outstanding convertible securities (X)				
No. of Shares Underlying Outstanding Warrants (Xi)				
No. Of Shares Underlying Outstanding convertible securities and No. Of Warrants (Xi) (a)				
Shareholding , as a % assuming full conversion of convertible securities (as a percentage of diluted share capital) (XI)= (VII)+(Xi)(a) As a % of (A+B+C2)	0.25	0.17	0.1	0.52

Number of Locked in shares (XII)

No. (a)

As a % of total
Shares held (b)

Number of Shares pledged or otherwise encumbered (XIII)

No. (a)

As a % of total
Shares held (b)

Number of
equity shares
held in
dematerialized
form (XIV)

350616

233500

144750

728866

Reason for not providing PAN

Reason for not
providing PAN

Shareholder type Promoter

Promoter

Promoter

Any Other (specify)

Searial No.	1	2	3	4	5	6	7
Category	Bodies Corporate	Bodies Corporate	Bodies Corporate	Bodies Corporate	Bodies Corporate	Bodies Corporate	Bodies Corporate
Name of the Shareholders (I)	D G P Securities Limited	Vibhuti Investments Company Ltd	Kiddy Plast Ltd	Kemp And Company Ltd	Alcon Finance & Investments Ltd	DGP Enterprises Pvt Ltd	DGP Capital Management Limited
PAN (II)	AABCS4946F	AAACV1258N	AAACK5420D	AAACK2249L	AAACA3962A	AABCD2424P	AABCD2419G
No. of the Shareholders (I)	1	1	1	1	1	1	1
No. of fully paid up equity shares held (IV)	36893755	22532585	4882724	3318080	2791375	2440100	1734665
No. Of Partly paid-up equity shares held (V)							
No. Of shares underlying							

Depository Receipts (VI)							
Total nos. shares held (VII) = (IV)+ (V)+ (VI)	36893755	22532585	4882724	3318080	2791375	2440100	1734665
Shareholding as a % of total no. of shares (calculated as per SCRR, 1957) (VIII) As a % of (A+B+C2)	26.11	15.94	3.46	2.35	1.98	1.73	1.23
Number of Voting Rights held in each class of securities (IX)							
Class eg: X	36893755	22532585	4882724	3318080	2791375	2440100	1734665
Class eg:y							
Total	36893755	22532585	4882724	3318080	2791375	2440100	1734665
Total as a % of Total Voting rights	26.11	15.94	3.46	2.35	1.98	1.73	1.23
No. Of Shares Underlying Outstanding convertible securities (X)							
No. of Shares Underlying Outstanding Warrants (Xi)							
No. Of Shares Underlying Outstanding convertible securities and No. Of Warrants (Xi) (a)							
Shareholding , as a % assuming full conversion of convertible securities (as a percentage of diluted share capital) (XI)= (VII)+(X) As a % of (A+B+C2)	26.11	15.94	3.46	2.35	1.98	1.73	1.23

Number of Locked in shares (XII)

No. (a)

As a % of
total Shares
held (b)

Number of Shares pledged or otherwise encumbered (XIII)

No. (a)

As a % of
total Shares
held (b)

Number of equity shares held in dematerialized form (XIV)	36893755	22532585	4882724	3318080	2791375	2440100	1734665
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Reason for not providing PAN

Reason for not providing PAN

Shareholder type	Promoter	Promoter	Promoter	Promoter	Promoter	Promoter	Promoter
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Any Other (specify)

Serial No.

Category [Click here to go back](#)

Name of the Shareholders (I)

PAN (II) Total

No. of the Shareholders (I) 7

No. of fully paid up equity shares held (IV) 74593284

No. Of Partly paid-up equity shares held (V)

No. Of shares underlying

Depository
Receipts (VI)

Total nos. shares
held (VII) = 74593284
(IV)+(V)+ (VI)

Shareholding as
a % of total no.
of shares
(calculated as
per SCRR,
1957) (VIII) As
a % of
(A+B+C2) 52.78

Number of Voting Rights held in each class of securities (IX)

Class eg: X 74593284

Class eg:y

Total 74593284

Total as a % of
Total Voting
rights 52.78

No. Of Shares
Underlying
Outstanding
convertible
securities (X)

No. of Shares
Underlying
Outstanding
Warrants (Xi)

No. Of Shares
Underlying
Outstanding
convertible
securities and
No. Of Warrants
(Xi) (a)

Shareholding ,
as a % assuming
full conversion
of convertible
securities (as a
percentage of
diluted share
capital) (XI)=
(VII)+(X) As a
% of (A+B+C2) 52.78

Number of Locked in shares (XII)

No. (a)

As a % of total
Shares held (b)

Number of Shares pledged or otherwise encumbered (XIII)

No. (a)

As a % of total
Shares held (b)

Number of
equity shares
held in 74593284
dematerialized
form (XIV)

Reason for not providing PAN

Reason for not
providing PAN

Shareholder type

Individuals (NonResident Individuals/ Foreign Individuals)

Searial No.	1	
Name of the Shareholders (I)	Radhika D Piramal	Click here to go back
PAN (II)	AANPP4319A	Total
No. of fully paid up equity shares held (IV)	222487	222487
No. Of Partly paid-up equity shares held (V)		
No. Of shares underlying Depository Receipts (VI)		
Total nos. shares held (VII) = (IV)+(V)+ (VI)	222487	222487
Shareholding as a % of total no. of shares (calculated as per SCRR, 1957) (VIII) As a % of (A+B+C2)	0.16	0.16

Number of Voting Rights held in each class of securities (IX)		
Class eg: X	222487	222487
Class eg:y		
Total	222487	222487
Total as a % of Total Voting rights	0.16	0.16
No. Of Shares Underlying Outstanding convertible securities (X)		
No. of Shares Underlying Outstanding Warrants (Xi)		
No. Of Shares Underlying Outstanding convertible securities and No. Of Warrants (Xi) (a)		
Shareholding , as a % assuming full conversion of convertible securities (as a percentage of diluted share capital) (XI)= (VII)+(X) As a % of (A+B+C2)	0.16	0.16
Number of Locked in shares (XII)		
No. (a)		
As a % of total Shares held (b)		
Number of Shares pledged or otherwise encumbered (XIII)		
No. (a)		
As a % of total Shares held (b)		
Number of equity shares held in dematerialized form (XIV)	222487	222487

Reason for not providing PAN

Reason for not providing PAN

Shareholder type Promoter

Mutual Funds

Searial No.	1	2	3	4	
Name of the Shareholders (I)	Invesco Trustee Private Limited - A/C Invesco India Equity Savings Fund	Reliance Capital Trustee Co Ltd-A/C Nippon India Small Cap Fund	Franklin India Smaller Companies Fund	Aditya Birla Sun Life Trustee Private Limited A/C Aditya Birla Sun Life Pure Value Fund	Click here to go back
PAN (II)	AAATL5351M	AAATR0090B	AAATT4931H	AAATB0102C	Total
No. of fully paid up equity shares held (IV)	3422415	2934921	2046602	1640123	10044061
No. Of Partly paid-up equity shares held (V)					
No. Of shares underlying Depository Receipts (VI)					
Total nos. shares held (VII) = (IV)+(V)+ (VI)	3422415	2934921	2046602	1640123	10044061
Shareholding as a % of total no. of shares (calculated as per SCRR, 1957) (VIII) As a % of (A+B+C2)	2.42	2.08	1.45	1.16	7.11
Number of Voting Rights held in each class of securities (IX)					
Class eg: X	3422415	2934921	2046602	1640123	10044061
Class eg:y					
Total	3422415	2934921	2046602	1640123	10044061
Total as a % of Total Voting rights	2.42	2.08	1.45	1.16	7.11
No. Of Shares					

Underlying
Outstanding
convertible
securities (X)

No. of Shares
Underlying
Outstanding
Warrants (Xi)

No. Of Shares
Underlying
Outstanding
convertible
securities and
No. Of Warrants
(Xi) (a)

Shareholding ,
as a % assuming
full conversion
of convertible
securities (as a
percentage of
diluted share
capital) (XI)=
(VII)+(X) As a
% of (A+B+C2)

Number of Locked in shares (XII)

No. (a) 0 0 0 0 0

As a % of total
Shares held (b) 0 0 0 0 0

Number of
equity shares
held in 3422415 2934921 2046602 1640123 10044061
dematerialized
form (XIV)

Reason for not providing PAN

Reason for not
providing PAN

Insurance Companies

Searial No. 1

Name of the Shareholders (I) Tata Aia Life Insurance Co Ltd-Whole Life Mid Cap Equity Fund-Ulif 009 04/01/07 Wle 110 [Click here to go back](#)

PAN (II) AABCT3784C Total

No. of fully paid 2048297 2048297

up equity shares held (IV)		
No. Of Partly paid-up equity shares held (V)		
No. Of shares underlying Depository Receipts (VI)		
Total nos. shares held (VII) = (IV)+(V)+ (VI)	2048297	2048297
Shareholding as a % of total no. of shares (calculated as per SCRR, 1957) (VIII) As a % of (A+B+C2)	1.45	1.45
Number of Voting Rights held in each class of securities (IX)		
Class eg: X	2048297	2048297
Class eg:y		
Total	2048297	2048297
Total as a % of Total Voting rights	1.45	1.45
No. Of Shares Underlying Outstanding convertible securities (X)		
No. of Shares Underlying Outstanding Warrants (Xi)		
No. Of Shares Underlying Outstanding convertible securities and No. Of Warrants (Xi) (a)		
Shareholding , as a % assuming full conversion of convertible securities (as a	1.45	1.45

percentage of diluted share capital) (XI)= (VII)+(X) As a % of (A+B+C2)

Number of Locked in shares (XII)

No. (a)	0	0
As a % of total Shares held (b)	0	0
Number of equity shares held in dematerialized form (XIV)	2048297	2048297
Reason for not providing PAN		
Reason for not providing PAN		

Individuals - ii. Individual shareholders holding nominal share capital in excess of Rs. 2 lakhs.

Searial No.	1	2	
Name of the Shareholders (I)	Rakesh Jhunjhunwala	Rakesh Jhunjhunwala	Click here to go back
PAN (II)	ACPPJ9449M	AAHFR8059H	Total
No. of fully paid up equity shares held (IV)	2285400	5215000	7500400
No. Of Partly paid-up equity shares held (V)			
No. Of shares underlying Depository Receipts (VI)			
Total nos. shares held (VII) = (IV)+(V)+ (VI)	2285400	5215000	7500400
Shareholding as a % of total no. of shares (calculated as per SCRR,	1.62	3.69	5.31

1957) (VIII) As
a % of
(A+B+C2)

Number of Voting Rights held in each class of securities (IX)

Class eg: X	2285400	5215000	7500400
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Class eg:y

Total	2285400	5215000	7500400
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Total as a % of Total Voting rights	1.62	3.69	5.31
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No. Of Shares
Underlying
Outstanding
convertible
securities (X)

No. of Shares
Underlying
Outstanding
Warrants (Xi)

No. Of Shares
Underlying
Outstanding
convertible
securities and
No. Of Warrants
(Xi) (a)

Shareholding , as a % assuming full conversion of convertible securities (as a percentage of diluted share capital) (XI)= (VII)+(X) As a % of (A+B+C2)	1.62	3.69	5.31
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Number of Locked in shares (XII)

No. (a)	0	0	0
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As a % of total Shares held (b)	0	0	0
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Number of equity shares held in dematerialized form (XIV)	2285400	5215000	7500400
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Reason for not providing PAN

Reason for not

providing PAN

Any Other (specify)

Searial No.	1	2	3	4	5	6	7
Category	IEPF	Trusts	Foreign Nationals	HUF	Non-Resident Indian (NRI)	Overseas Corporate Bodies	Clearing Members
Category / More than 1 percentage	Category	Category	Category	Category	Category	Category	Category
Name of the Shareholders (I)							
PAN (II)							
No. of the Shareholders (I)	1	10	2	1383	4115	4	192
No. of fully paid up equity shares held (IV)	1370922	5284	542	479053	1914945	35000	411597
No. Of Partly paid-up equity shares held (V)							
No. Of shares underlying Depository Receipts (VI)							
Total nos. shares held (VII) = (IV)+(V)+ (VI)	1370922	5284	542	479053	1914945	35000	411597
Shareholding as a % of total no. of shares (calculated as per SCRR, 1957) (VIII) As a % of (A+B+C2)	0.97	0	0	0.34	1.36	0.02	0.29
Number of Voting Rights held in each class of securities (IX)							
Class eg: X	1370922	5284	542	479053	1914945	35000	411597
Class eg:y							
Total	1370922	5284	542	479053	1914945	35000	411597
Total as a % of Total Voting	0.97	0	0	0.34	1.36	0.02	0.29

rights

No. Of Shares
Underlying
Outstanding
convertible
securities (X)

No. of Shares
Underlying
Outstanding
Warrants (Xi)

No. Of Shares
Underlying
Outstanding
convertible
securities and
No. Of Warrants
(Xi) (a)

Shareholding ,
as a % assuming
full conversion
of convertible
securities (as a
percentage of
diluted share
capital) (XI)=
(VII)+(X) As a
% of (A+B+C2)

0.97	0	0	0.34	1.36	0.02	0.29
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Number of Locked in shares (XII)

No. (a)	0	0	0	0	0	0	0
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As a % of total Shares held (b)	0	0	0	0	0	0	0
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Number of equity shares held in dematerialized form (XIV)	1370922	5284	542	478553	1388695	0	411597
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Reason for not providing PAN

Reason for not
providing PAN

Any Other (specify)

Serial No.	8	9	10
Category	Market Maker	Bodies Corporate	Bodies Corporate
Category / More	Category	Category	More than 1 percentage of shareholding

than 1 percentage				
Name of the Shareholders (I)			Ramgopal Textiles Ltd	Click here to go back
PAN (II)			AAACR0435P	Total
No. of the Shareholders (I)	2	782	1	6491
No. of fully paid up equity shares held (IV)	625	3726711	1482662	7944679
No. Of Partly paid-up equity shares held (V)				
No. Of shares underlying Depository Receipts (VI)				
Total nos. shares held (VII) = (IV)+(V)+ (VI)	625	3726711	1482662	7944679
Shareholding as a % of total no. of shares (calculated as per SCRR, 1957) (VIII) As a % of (A+B+C2)	0	2.64	1.05	5.62
Number of Voting Rights held in each class of securities (IX)				
Class eg: X	625	3726711	1482662	7944679
Class eg:y				
Total	625	3726711	1482662	7944679
Total as a % of Total Voting rights	0	2.64	1.05	5.62
No. Of Shares Underlying Outstanding convertible securities (X)				
No. of Shares Underlying Outstanding Warrants (Xi)				
No. Of Shares Underlying				

Outstanding convertible securities and No. Of Warrants (Xi) (a)

Shareholding , as a % assuming full conversion of convertible securities (as a percentage of diluted share capital) (XI)= (VII)+(X) As a % of (A+B+C2)

0 2.64 1.05 5.62

Number of Locked in shares (XII)

No. (a) 0 0 0 0

As a % of total Shares held (b) 0 0 0 0

Number of equity shares held in dematerialized form (XIV)

625 3722961 1482662 7379179

Reason for not providing PAN

Reason for not providing PAN

Details of the SBO

Details of the registered owner

Details of holding/ exercise of right of the SBO in the reporting company, whether direct or indirect*:

Date of creation / acquisition of significant beneficial interest

Sr. No.	Details of the SBO				Details of the registered owner				Details of holding/ exercise of right of the SBO in the reporting company, whether direct or indirect*:				Date of creation / acquisition of significant beneficial interest	
	Name	PAN	Passport No. in case of a foreign national	Nationality	Name	PAN	Passport No. in case of a foreign national	Nationality	Nationality (Applicable in case of Any other is selected)	Nationality (Applicable in case of Any other is selected)	Shares	Voting rights		Rights on distributable dividend or any other distribution