**CLAUSE 35 OF EQUITY LISTING AGREEMENT**

*(I) (a) Statement showing Shareholding Pattern*

<table>
<thead>
<tr>
<th>Partly Paid-up Shares</th>
<th>No. of Partly Paid-up Shares</th>
<th>As a % of total no. of partly paid-up Shares</th>
<th>As a % of total no. of shares of the Company</th>
</tr>
</thead>
<tbody>
<tr>
<td>Held by Promoter / Promoter group</td>
<td>0</td>
<td>0.00</td>
<td>0.00</td>
</tr>
<tr>
<td>Held by Public</td>
<td>0</td>
<td>0.00</td>
<td>0.00</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>0</strong></td>
<td><strong>0.00</strong></td>
<td><strong>0.00</strong></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Outstanding Convertible Securities</th>
<th>No. of Outstanding Securities</th>
<th>As a % of total no. of outstanding convertible securities</th>
<th>As a % of total no. of shares of the Company, assuming full conversion of the convertible securities</th>
</tr>
</thead>
<tbody>
<tr>
<td>Held by Promoter / Promoter group</td>
<td>0</td>
<td>0.00</td>
<td>0.00</td>
</tr>
<tr>
<td>Held by Public</td>
<td>0</td>
<td>0.00</td>
<td>0.00</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>0</strong></td>
<td><strong>0.00</strong></td>
<td><strong>0.00</strong></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Warrants</th>
<th>No. of Warrants</th>
<th>As a % of total no. of Warrants</th>
<th>As a % of total no. of shares of the Company, assuming full conversion of Warrants</th>
</tr>
</thead>
<tbody>
<tr>
<td>Held by Promoter / Promoter group</td>
<td>0</td>
<td>0.00</td>
<td>0.00</td>
</tr>
<tr>
<td>Held by Public</td>
<td>0</td>
<td>0.00</td>
<td>0.00</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>0</strong></td>
<td><strong>0.00</strong></td>
<td><strong>0.00</strong></td>
</tr>
</tbody>
</table>

**Total Paid-up capital of the Company assuming full conversion of warrants and convertible securities**

33231544
### Clause 35 of Equity Listing Agreement

**Home of the Company:** TRENT LIMITED  
**Quarter Ended:** 31st December, 2014  
**Script Code:** 50251

<table>
<thead>
<tr>
<th>Category Code (I)</th>
<th>Category of Shareholder (II)</th>
<th>Number of Shareholders (III)</th>
<th>Total Number of Shares Held in Dematerialized Form (IV)</th>
<th>Number of Shares Held as a Percentage of Total Number of Shares</th>
<th>Shares pledged or otherwise encumbered</th>
</tr>
</thead>
<tbody>
<tr>
<td>(A)</td>
<td>Promoter and Promoter Group</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>(1) Indian</td>
<td></td>
<td>0</td>
<td>0</td>
<td>0.00</td>
<td>0.00</td>
</tr>
<tr>
<td>(2) Individuals / Hindu Undivided Family</td>
<td></td>
<td>0</td>
<td>0</td>
<td>0.00</td>
<td>0.00</td>
</tr>
<tr>
<td>(3) Central Government / State Government(s)</td>
<td></td>
<td>0</td>
<td>0</td>
<td>0.00</td>
<td>0.00</td>
</tr>
<tr>
<td>(4) Bodies Corporate</td>
<td></td>
<td>9</td>
<td>10838015</td>
<td>10838015</td>
<td>32.61</td>
</tr>
<tr>
<td>(5) Financial Institutions / Banks</td>
<td></td>
<td>0</td>
<td>0</td>
<td>0.00</td>
<td>0.00</td>
</tr>
<tr>
<td>(6) Any Other (Specify)</td>
<td></td>
<td>0</td>
<td>0</td>
<td>0.00</td>
<td>0.00</td>
</tr>
<tr>
<td><strong>Sub-Total (A) (1)</strong></td>
<td></td>
<td>9</td>
<td>10838015</td>
<td>10838015</td>
<td>32.61</td>
</tr>
<tr>
<td>(2) Foreign</td>
<td></td>
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<td>0.00</td>
<td>0.00</td>
</tr>
<tr>
<td>(a) Individuals (Non-Resident Individuals / Foreign Individuals)</td>
<td></td>
<td>0</td>
<td>0</td>
<td>0.00</td>
<td>0.00</td>
</tr>
<tr>
<td>(b) Bodies Corporate</td>
<td></td>
<td>0</td>
<td>0</td>
<td>0.00</td>
<td>0.00</td>
</tr>
<tr>
<td>(c) Institutions</td>
<td></td>
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<td>0.00</td>
</tr>
<tr>
<td>(d) Qualified Foreign Investor</td>
<td></td>
<td>0</td>
<td>0</td>
<td>0.00</td>
<td>0.00</td>
</tr>
<tr>
<td>(e) Any Other (Specify)</td>
<td></td>
<td>0</td>
<td>0</td>
<td>0.00</td>
<td>0.00</td>
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<tr>
<td><strong>Sub-Total (A) (2)</strong></td>
<td></td>
<td>0</td>
<td>0</td>
<td>0.00</td>
<td>0.00</td>
</tr>
<tr>
<td><strong>Total Shareholding of Promoter and Promoter Group (A) = (A)(1)+(A)(2)</strong></td>
<td></td>
<td>9</td>
<td>10838015</td>
<td>10838015</td>
<td>32.61</td>
</tr>
<tr>
<td>(B) Public Shareholding</td>
<td></td>
<td>0</td>
<td>0</td>
<td>0.00</td>
<td>0.00</td>
</tr>
<tr>
<td>(1) Institutions</td>
<td></td>
<td>44</td>
<td>3958735</td>
<td>3958735</td>
<td>11.99</td>
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<tr>
<td>(a) Mutual Funds / UTI</td>
<td></td>
<td>21</td>
<td>12947</td>
<td>12947</td>
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</tr>
<tr>
<td>(b) Financial Institutions / Banks</td>
<td></td>
<td>0</td>
<td>0</td>
<td>0.00</td>
<td>0.00</td>
</tr>
<tr>
<td>(c) Central Government / State Government(s)</td>
<td></td>
<td>0</td>
<td>0</td>
<td>0.00</td>
<td>0.00</td>
</tr>
<tr>
<td>(d) Venture Capital Funds</td>
<td></td>
<td>2</td>
<td>1250233</td>
<td>1250233</td>
<td>3.76</td>
</tr>
<tr>
<td>(e) Insurance Companies</td>
<td></td>
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<td>0</td>
<td>0.00</td>
<td>0.00</td>
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<tr>
<td>(f) Foreign Institutional Investors</td>
<td></td>
<td>53</td>
<td>6778312</td>
<td>6778312</td>
<td>26.40</td>
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<tr>
<td>(g) Foreign Venture Capital Investors</td>
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<td>0</td>
<td>0.00</td>
<td>0.00</td>
</tr>
<tr>
<td>(h) Qualified Foreign Investor</td>
<td></td>
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<td>0</td>
<td>0.00</td>
<td>0.00</td>
</tr>
<tr>
<td>(i) Foreign Portfolio Investors</td>
<td></td>
<td>1</td>
<td>137347</td>
<td>137347</td>
<td>0.41</td>
</tr>
<tr>
<td>(j) Any Other (Specify)</td>
<td></td>
<td>0</td>
<td>0</td>
<td>0.00</td>
<td>0.00</td>
</tr>
<tr>
<td><strong>Sub-Total (B) (1)</strong></td>
<td></td>
<td>126</td>
<td>13281821</td>
<td>13281821</td>
<td>38.57</td>
</tr>
<tr>
<td>(2) Non-Institutions</td>
<td></td>
<td>0</td>
<td>0</td>
<td>0.00</td>
<td>0.00</td>
</tr>
<tr>
<td>(a) Bodies Corporate</td>
<td></td>
<td>695</td>
<td>2907237</td>
<td>2907237</td>
<td>8.99</td>
</tr>
<tr>
<td>(b) Individuals</td>
<td></td>
<td>34383</td>
<td>5493208</td>
<td>5493208</td>
<td>16.54</td>
</tr>
<tr>
<td>(i) Individuals shareholders holding nominal share capital upto Rs. 1 lakh</td>
<td></td>
<td>10</td>
<td>532183</td>
<td>532183</td>
<td>1.60</td>
</tr>
<tr>
<td>(ii) Individual shareholders holding nominal share capital in excess of Rs. 1 lakh</td>
<td></td>
<td>0</td>
<td>0</td>
<td>0.00</td>
<td>0.00</td>
</tr>
<tr>
<td>(c) Qualified Foreign Investor</td>
<td></td>
<td>0</td>
<td>0</td>
<td>0.00</td>
<td>0.00</td>
</tr>
<tr>
<td>(d) Foreign Portfolio Investors</td>
<td></td>
<td>0</td>
<td>0</td>
<td>0.00</td>
<td>0.00</td>
</tr>
<tr>
<td>(e) Any Other I. Trusts</td>
<td></td>
<td>0</td>
<td>2097</td>
<td>2097</td>
<td>0.01</td>
</tr>
<tr>
<td>(f) Directors and relatives</td>
<td></td>
<td>2</td>
<td>91672</td>
<td>91672</td>
<td>0.28</td>
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<tr>
<td><strong>Sub-Total (B) (2)</strong></td>
<td></td>
<td>35100</td>
<td>9111947</td>
<td>9111947</td>
<td>27.42</td>
</tr>
<tr>
<td><strong>Total Public Shareholding (B) = (B)(1)+(B)(2)</strong></td>
<td></td>
<td>35324</td>
<td>22383529</td>
<td>22383529</td>
<td>67.39</td>
</tr>
<tr>
<td><strong>TOTAL (A)+(B)</strong></td>
<td></td>
<td>35243</td>
<td>33231544</td>
<td>33231544</td>
<td>100.00</td>
</tr>
<tr>
<td>(C) Shares held by Custodians and against which Depository Receipts have been issued</td>
<td></td>
<td>0</td>
<td>0</td>
<td>0.00</td>
<td>0.00</td>
</tr>
<tr>
<td>1 Promoter and Promoter Group</td>
<td></td>
<td>0</td>
<td>0</td>
<td>0.00</td>
<td>0.00</td>
</tr>
<tr>
<td>2 Public</td>
<td></td>
<td>0</td>
<td>0</td>
<td>0.00</td>
<td>0.00</td>
</tr>
<tr>
<td><strong>GRAND TOTAL (A)+(B)+(C)</strong></td>
<td></td>
<td>35243</td>
<td>33231544</td>
<td>33231544</td>
<td>100.00</td>
</tr>
</tbody>
</table>
### Clause 35 of Equity Listing Agreement

#### Statement showing Shareholding of securities (including shares, warrants, convertible securities) of persons belonging to the category “Promoter and Promoter Group”

**Name of the Company:** TREATY LIMITED  
**Scrip Code:** 990251  
**Quarter Ended:** 31st December, 2014

<table>
<thead>
<tr>
<th>Sr. No.</th>
<th>Name of the shareholder</th>
<th>Number of Shares (VII)</th>
<th>As a percentage of grand total ((A) + (B) + (C)) (IV)</th>
<th>Details of shares held</th>
<th>Encumbered shares (*)</th>
<th>Details of warrants</th>
<th>Details of convertible securities</th>
<th>Total Shares (including underlying shares assuming full conversion of warrants and convertible securities as a % of diluted share capital) (XII)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Tata Sons Limited</td>
<td>8744247</td>
<td>26.31</td>
<td>0</td>
<td>0.00</td>
<td>0</td>
<td>0.00</td>
<td>0.00</td>
</tr>
<tr>
<td>2</td>
<td>Tata Investment Corporation Limited</td>
<td>1520554</td>
<td>4.58</td>
<td>0</td>
<td>0.00</td>
<td>0</td>
<td>0.00</td>
<td>0.00</td>
</tr>
<tr>
<td>3</td>
<td>Al-Tais Investment Company Limited</td>
<td>422714</td>
<td>1.42</td>
<td>0</td>
<td>0.00</td>
<td>0</td>
<td>0.00</td>
<td>0.00</td>
</tr>
<tr>
<td>4</td>
<td>IJM Investments Limited</td>
<td>160000</td>
<td>0.30</td>
<td>0</td>
<td>0.00</td>
<td>0</td>
<td>0.00</td>
<td>0.00</td>
</tr>
<tr>
<td>5</td>
<td>Titan Industries Limited</td>
<td>300</td>
<td>0.00</td>
<td>0</td>
<td>0.00</td>
<td>0</td>
<td>0.00</td>
<td>0.00</td>
</tr>
<tr>
<td><strong>TOTAL</strong></td>
<td></td>
<td><strong>10838015</strong></td>
<td><strong>32.61</strong></td>
<td><strong>0</strong></td>
<td><strong>0.00</strong></td>
<td><strong>0</strong></td>
<td><strong>0.00</strong></td>
<td><strong>26.31</strong></td>
</tr>
</tbody>
</table>

(*) Details of shareholding and encumbrance are subject to confirmation.

4
(I) (c) (ii) Statement showing holding of securities (including shares, warrants, convertible securities) of persons belonging to the category "Public" and holding more than 1% of the total number of shares

<table>
<thead>
<tr>
<th>Sr. No.</th>
<th>Name of the shareholder</th>
<th>Number of Shares held</th>
<th>Shares as a percentage of total number of shares (i.e., Grand Total (A)+R+B+C) indicated in statement at para (i)(c) above</th>
<th>Details of warrants</th>
<th>Details of convertible securities</th>
<th>Total Shares (including underlying shares assuming full conversion of warrants and convertible securities as a % of diluted share capital)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>ARISAIG PARTNERS (ASIA) PTE LTD, A/C ARISAIG INDIA FUND LIMITED</td>
<td>3285000</td>
<td>9.89</td>
<td>0</td>
<td>0.00</td>
<td>0/0.00</td>
</tr>
<tr>
<td>2</td>
<td>RELIANCE CAPITAL TRUSTEE CO. LTD A/C RELIANCE EQUITY OPPORTUNITIES FUND</td>
<td>2601112</td>
<td>7.83</td>
<td>0</td>
<td>0.00</td>
<td>0/0.00</td>
</tr>
<tr>
<td>3</td>
<td>DODONA HOLDINGS LIMITED</td>
<td>1781756</td>
<td>5.36</td>
<td>0</td>
<td>0.00</td>
<td>0/0.00</td>
</tr>
<tr>
<td>4</td>
<td>PI OPPORTUNITIES FUND I</td>
<td>921223</td>
<td>2.77</td>
<td>0</td>
<td>0.00</td>
<td>0/0.00</td>
</tr>
<tr>
<td>5</td>
<td>DERIVE TRADING P LTD</td>
<td>903961</td>
<td>2.72</td>
<td>0</td>
<td>0.00</td>
<td>0/0.00</td>
</tr>
<tr>
<td>6</td>
<td>SBI LIFE INSURANCE CO. LTD</td>
<td>903960</td>
<td>2.42</td>
<td>0</td>
<td>0.00</td>
<td>0/0.00</td>
</tr>
<tr>
<td>7</td>
<td>RELIANCE CAPITAL TRUSTEE CO. LTD - A/C RELIANCE TAX SAVER (ELSS) FUND</td>
<td>603000</td>
<td>1.81</td>
<td>0</td>
<td>0.00</td>
<td>0/0.00</td>
</tr>
<tr>
<td>8</td>
<td>MORGAN STANLEY ASIA (SINGAPORE) PTE.</td>
<td>357755</td>
<td>1.17</td>
<td>0</td>
<td>0.00</td>
<td>0/0.00</td>
</tr>
<tr>
<td>9</td>
<td>M3 INVESTMENT PRIVATE LIMITED</td>
<td>356650</td>
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<td>0.00</td>
<td>0/0.00</td>
</tr>
<tr>
<td>TOTAL</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>11643481</td>
</tr>
</tbody>
</table>

(II) (c) (ii) Statement showing holding of securities (including shares, warrants, convertible securities) of persons (together with PACs) belonging to the category "Public" and holding more than 1% of the total number of shares of the Company

<table>
<thead>
<tr>
<th>Sr. No.</th>
<th>Name(s) of the shareholder(s) and the Persons Acting in Concert (PAC) with them</th>
<th>Number of Shares held</th>
<th>Shares as a percentage of total number of shares (i.e., Grand Total (A)+R+B+C) indicated in statement at para (i)(c) above</th>
<th>Details of warrants</th>
<th>Details of convertible securities</th>
<th>Total Shares (including underlying shares assuming full conversion of warrants and convertible securities as a % of diluted share capital)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>ARISAIG PARTNERS (ASIA) PTE LTD, A/C ARISAIG INDIA FUND LIMITED</td>
<td>3285000</td>
<td>9.89</td>
<td>0</td>
<td>0.00</td>
<td>0/0.00</td>
</tr>
<tr>
<td>2</td>
<td>RELIANCE CAPITAL TRUSTEE CO. LTD A/C RELIANCE EQUITY OPPORTUNITIES FUND</td>
<td>2601112</td>
<td>7.83</td>
<td>0</td>
<td>0.00</td>
<td>0/0.00</td>
</tr>
<tr>
<td>3</td>
<td>DODONA HOLDINGS LIMITED</td>
<td>1781756</td>
<td>5.36</td>
<td>0</td>
<td>0.00</td>
<td>0/0.00</td>
</tr>
<tr>
<td>TOTAL</td>
<td></td>
<td>7567948</td>
<td>23.87</td>
<td>0</td>
<td>0.00</td>
<td>0/0.00</td>
</tr>
</tbody>
</table>
### (1)(d) Statement showing details of locked-in shares

<table>
<thead>
<tr>
<th>Sr. No.</th>
<th>Name of the shareholder</th>
<th>Number of locked-in Shares</th>
<th>Locked-in shares as a (%) percentage of total number of shares (i.e., Grand Total (A)+(B)+(C) indicated in Statement at para (K)(a) above)</th>
<th>Promoter / Promoter Group</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>TATA SONS LIMITED</td>
<td>1200530</td>
<td>3.89</td>
<td>Promoter</td>
</tr>
<tr>
<td>2</td>
<td>TATA INVESTMENT CORPORATION LIMITED</td>
<td>304581</td>
<td>0.61</td>
<td>Promoter Group</td>
</tr>
<tr>
<td>3</td>
<td>EWART INVESTMENTS LIMITED</td>
<td>100000</td>
<td>0.30</td>
<td>Promoter Group</td>
</tr>
<tr>
<td><strong>TOTAL</strong></td>
<td></td>
<td><strong>150011</strong></td>
<td><strong>4.81</strong></td>
<td></td>
</tr>
</tbody>
</table>

### (B)(a) Statement showing details of Depository Receipts (DRs)

<table>
<thead>
<tr>
<th>Sr. No.</th>
<th>Type of outstanding DR (ADRs, GDRs, SDRs, etc.)</th>
<th>Number of outstanding DRs</th>
<th>Number of Shares underlying outstanding DRs</th>
<th>Shares underlying outstanding DRs as a percentage of total number of shares (i.e., Grand Total (A)+(B)+(C) indicated in statement at para (K)(a) above)</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td>N.A.</td>
</tr>
<tr>
<td><strong>TOTAL</strong></td>
<td></td>
<td></td>
<td></td>
<td>N.A.</td>
</tr>
</tbody>
</table>

### (B)(b) Statement showing Holding of Depository Receipts (DRs), where underlying shares are held by Promoter/Promoter Group are in excess of 1% of the total number of shares

<table>
<thead>
<tr>
<th>Sr. No.</th>
<th>Name of the DR Holder</th>
<th>Type of outstanding DR (ADRs, GDRs, SDRs, etc.)</th>
<th>Number of Shares underlying outstanding DRs</th>
<th>Shares underlying outstanding DRs as a percentage of total number of shares (i.e., Grand Total (A)+(B)+(C) indicated in statement at para (K)(a) above)</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td>N.A.</td>
</tr>
<tr>
<td><strong>TOTAL</strong></td>
<td></td>
<td></td>
<td></td>
<td>N.A.</td>
</tr>
<tr>
<td>Category Code (I)</td>
<td>Category of Shareholder (II)</td>
<td>Number of Voting Rights held in each class of securities</td>
<td>Total Voting Rights (III=IV+V)</td>
<td>As a percentage of (A+B) (VI)</td>
</tr>
<tr>
<td>------------------</td>
<td>------------------------------</td>
<td>----------------------------------------------------------</td>
<td>-------------------------------</td>
<td>-------------------------------</td>
</tr>
<tr>
<td>(A)</td>
<td>Promoter and Promoter Group</td>
<td>Class X (III)</td>
<td>Class Y (IV)</td>
<td>Class Z (V)</td>
</tr>
<tr>
<td>(1)</td>
<td>Indian</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>(a)</td>
<td>Individuals / Hindu Undivided Family</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>(b)</td>
<td>Central Government / State Governments(s)</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>(c)</td>
<td>Bodies Corporate</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>(d)</td>
<td>Financial Institutions / Banks</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>(e)</td>
<td>Any Other (specify)</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>(2)</td>
<td>Foreign</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>(a)</td>
<td>Individuals (Non-Resident Individuals / Foreign Individuals)</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>(b)</td>
<td>Bodies Corporate</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>(c)</td>
<td>Institutions</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>(d)</td>
<td>Mutual Funds / UTIs</td>
<td></td>
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<td></td>
</tr>
<tr>
<td>(e)</td>
<td>Financial Institutions / Banks</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>(f)</td>
<td>Central Government / State Governments(s)</td>
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<td></td>
<td></td>
</tr>
<tr>
<td>(g)</td>
<td>Venture Capital Funds</td>
<td></td>
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<tr>
<td>(h)</td>
<td>Insurance Companies</td>
<td></td>
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<tr>
<td>(i)</td>
<td>Foreign Institutional Investors</td>
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<tr>
<td>(j)</td>
<td>Foreign Venture Capital Investors</td>
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<td></td>
</tr>
<tr>
<td>(k)</td>
<td>Any Other (specify)</td>
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<tr>
<td>(2)</td>
<td>Non-Institutions</td>
<td></td>
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<tr>
<td>(a)</td>
<td>Bodies Corporate</td>
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<td></td>
<td></td>
</tr>
<tr>
<td>(b)</td>
<td>Individuals</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>(a)</td>
<td>Individual shareholders holding nominal share capital upto Rs. 1 lakh</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>(b)</td>
<td>Individual shareholders holding nominal share capital in excess of Rs. 1 lakh</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>(c)</td>
<td>Any Other (specify)</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>(C)</td>
<td>Shares held by Custodians and against which Depository Receipts have been issued</td>
<td></td>
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</tbody>
</table>

Note
Only one class of Securities is issued by the Company, hence column (III) (a) is not applicable