Introductory

Shareholding Pattern under Regulation 31 of SEBI (Listing Obligations and Disclosure Requirements) Regulations,

1	Name of Listed Entity: Mangal Credit and Fincorp Limited	
2	Scrip Code/Name of Scrip/Class of Security: 505850	
3	ISIN : INE545L01039	
4	Whether Company is SME : NO	
5	Class of Security : Equity Shares	
6	Whether the listed entity is Public Sector Undertaking : No	
7	Share Holding Pattern Filed under: Reg. 31(1)(a)/Reg. 31(1)(b)/Reg.31(1)(c)	
	a.	If under 31(1)(b) then indicate the report for Quarter ending
	b.	If under 31(1)(c) then indicate date of allotment/extinguishment
8	Declaration: The Listed entity is required to submit the following declaration to the extent of submission of information:-	

	Particulars	Yes*	No*
1	Whether the Listed Entity has issued any partly paid up shares?		No
2	Whether the Listed Entity has issued any Convertible Securities or Warrants?	Yes	
3	Whether the Listed Entity has any shares against which depository receipts are issued?		No
4	Whether the Listed Entity has any shares in locked-in?	Yes	
5	Whether any shares held by promoters are pledge or otherwise encumbered?		No
6	Whether company has equity shares with differential voting rights?		No
7	whether the listed entity has any significant beneficial owner?		No

* If the Listed Entity selects the option 'No' for the questions above, the columns for the partly paid up shares, Outstanding Convertible 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 securities.

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Mangal Credit and Fincorp Limited

Table I - Summary Statement holding of specified securities

Category	Category of shareholder	Nos. of shareholders	No. of fully paid up equity shares held	No. of Partly paid-up equity shares held	No. of shares underlying Depository Receipts	Total nos. shares held	Shareholding as a % of total no. of shares (calculated as per SCRR,	Number of Voting Rights held in each class of securities				No. of Shares Underlying Outstanding convertible securities (includin	Shareholding , as a % assuming full conversion of convertible securities (as	Number of Locked in shares		Number of Shares pledged or otherwise encumbered		Number of equity shares held in dematerialised form
								No of Voting Rights			Total as a % of (A+B+C)			No. (a)	As a % of total Shares held(b)	No. (a)	As a % of total Shares held(b)	
								Class eg: X	Class eg: y	Total								
(I)	(II)	(III)	(IV)	(V)	(VI)	(VII) =	(VIII)	(IX)				(X)	(XI)=	(XII)		(XIII)		(XIV)
(A)	Promoter & Promoter Group	9	10115847	0	0	10115847	51.71	10115847	0	10115847	51.71	1550000	55.25	827394	8.18	0	0.0000	10115847
(B)	Public	4332	9448139	0	0	9448139	48.29	9448139	0	9448139	48.29	0	44.75	0	0	NA	NA	8904189
(C)	Non Promoter - Non Public	0	0		0	0	0.00	0	0	0	0.00	0	0.00		0	NA	NA	NA
(C1)	Shares Underlying DRs	0	0	0	0	0	0.00	0	0	0	0.00	0	0.00	0	0	NA	NA	0
(C2)	Shares Held By Employee Trust	0	0	0	0	0	0.00	0	0	0	0.00	0	0.00	0	0	NA	NA	0
	Total	4341	19563986	0	0	19563986	100.00	19563986	0	19563986	100.00	1550000	100.00	827394	4.23	0	0.0000	19020036

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Mangal Credit & Fincorp Limited

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

	Category & Name of the shareholders	Entity Type	Nos. of shareholders	No. of fully paid up equity shares held	Partly paid-up equity shares held	No. of shares underlying Depository Receipts	Total nos. shares held	Shareholding % calculated as per SCRR, 1957 As a % of (A+B+C2)	Number of Voting Rights held in each class of securities				No. of Shares Underlying Outstanding convertible securities (including	Shareholding , as a % assuming full conversion of convertible securities (as a percent	Number of Locked in shares		Number of Shares pledged or		Number of equity shares held in dematerialised form
									No of Voting Rights			Total as a % of Total Voting Rights			No. (a)	As a % of total Shares held(b)	No. (a)	As a % of total Shares held(b)	
									Class eg: X	Class eg: y	Total								
	(I)		(III)	(IV)	(V)	(VI)	(VII) =	(VIII) As	(IX)				(X)	(XI)=	(XII)		(XIII)		(XIV)
1	**Indian**																		
(a)	**Individuals / Hindu Undivided Family**		**7**	**8773105**	**0**	**0**	**8773105**	**44.84**	**8773105**	**0**	**8773105**	**44.84**	**0**	**48.9**	**827394**	**9.43**	**0**	**0**	**8773105**
	Meghraj Sohanlal Jain	Promoters	1	4786565	0	0	4786565	24.47	4786565	0	4786565	24.47	**0**	**22.7**	0	0.00	0	0	4786565
	Ajit S Jain HUF	Promoters	1	2484240	0	0	2484240	12.70	2484240	0	2484240	12.70	**0**	**11.8**	0	0.00	0	0	2484240
	Hardik Meghraj Jain	Promoters	1	827394	0	0	827394	4.23	827394	0	827394	4.23	**1550000**	**11.3**	**827394**	100.00	0	0	827394
	Ajit Sohanlal Jain	Promoters	1	399696	0	0	399696	2.04	399696	0	399696	2.04	**0**	**1.9**	0	0.00	0	0	399696
	Seema Ajit Jain	Promoters	1	125276	0	0	125276	0.64	125276	0	125276	0.64	**0**	**0.6**	0	0.00	0	0	125276
	Bhavika Meghraj Jain	Promoters	1	86898	0	0	86898	0.44	86898	0	86898	0.44	**0**	**0.4**	0	0.00	0	0	86898
	Indra Meghraj Jain	Promoters	1	63036	0	0	63036	0.32	63036	0	63036	0.32	**0**	**0.3**	0	0.00	0	0	63036
(b)	**Central Government / State Government(s)**		**0**	**0**	**0**	**0**	**0**	**0.00**	**0**	**0**	**0**	**0.00**	**0**	**0.0**	**0**	**0.00**	**0**	**0**	**0**

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(c)	**Financial Institutions / Banks**		**0**	**0**	**0**	**0**	**0**	**0.00**	**0**	**0**	**0**	**0.00**	**0**	**0.0**	**0**	**0.00**	**0**	**0**	**0**
(d)	**Any Other (Specify)**		**2**	**1342742**	**0**	**0**	**1342742**	**6.86**	**1342742**	**0**	**1342742**	**6.86**	**0**	**6.4**	**0**	**0.00**	**0**	**0**	**1342742**
	Bodies Corporate		**2**	**1342742**	**0**	**0**	**1342742**	**6.86**	**1342742**	**0**	**1342742**	**6.86**	**0**	**6.4**	**0**	**0.00**	**0**	**0**	**1342742**
	Dhakad Properties Private Limited	Promoter Group	1	1259205	0	0	1259205	6.44	1259205	0	1259205	6.44	0	6.0	0	0.00	0	0	1259205
	Swarn Bhavya Mangal Jewels Private Limited	Promoter Group	1	83537	0	0	83537	0.43	83537	0	83537	0.43	0	0.4	0	0.00	0	0	83537
	Sub Total (A)(1)		**9**	**10115847**	**0**	**0**	**10115847**	**51.71**	**10115847**	**0**	**10115847**	**51.71**	**1550000**	**55.3**	**827394**	**8.18**	**0**	**0**	**10115847**
2	**Foreign**																		
(a)	**Individuals (Non-Resident Individuals / Foreign**		**0**	**0**	**0**	**0**	**0**	**0.00**	**0**	**0**	**0**	**0.00**	**0**	**0.0**	**0**	**0.00**	**0**	**0**	**0**
(b)	**Government**		**0**	**0**	**0**	**0**	**0**	**0.00**	**0**	**0**	**0**	**0.00**	**0**	**0.0**	**0**	**0.00**	**0**	**0**	**0**
(c)	**Institutions**		**0**	**0**	**0**	**0**	**0**	**0.00**	**0**	**0**	**0**	**0.00**	**0**	**0.0**	**0**	**0.00**	**0**	**0**	**0**
(d)	**Foreign Portfolio Investor**		**0**	**0**	**0**	**0**	**0**	**0.00**	**0**	**0**	**0**	**0.00**	**0**	**0.0**	**0**	**0.00**	**0**	**0**	**0**
(e)	**Any Other (Specify)**		**0**	**0**	**0**	**0**	**0**	**0.00**	**0**	**0**	**0**	**0.00**	**0**	**0.0**	**0**	**0.00**	**0**	**0**	**0**
	Sub Total (A)(2)		**0**	**0**	**0**	**0**	**0**	**0.00**	**0**	**0**	**0**	**0.00**	**0**	**0.0**	**0**	**0.00**	**0**	**0**	**0**
	Total Shareholding Of Promoter And Promoter Group (A)= (A)(1)+(A)(2)		**9**	**10115847**	**0**	**0**	**10115847**	**51.71**	**10115847**	**0**	**10115847**	**51.71**	**1550000**	**55.3**	**827394**	**8.18**	**0**	**0**	**10115847**

Details of Shares which remain unclaimed may be given hear along with details such as number of shareholders, outstanding shares held in demat/unclaimed suspense account, voting rights which are frozen etc.

Not
(1) PAN would not be displayed on website of Stock Exchange(s)
(2) The term 'Encumbrance' has the same meaning as assigned under regulation 28(3) of SEBI (Substantial Acquisition of Shares and Takeovers) Regulations, 2011.

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Mangal Credit & Fincorp Limited

Table III - Statement showing shareholding pattern of the Public shareholder

	Category & Name of the shareholders	Nos. of shareholders	No. of fully paid up equity shares held	Partly paid-up equity shares held	No. of shares underlying Depository Receipts	Total nos. shares held	Shareholding % calculated as per SCRR, 1957 As a % of (A+B+C2)	Number of Voting Rights held in each class of securities				No. of Shares Underlying Outstanding convertible securities (including Warrants)	olding, as a % assuming full conversion of convertible securities (as a percentage of diluted	Number of Locked in shares		Number of Shares pledged or otherwise		Number of equity shares held in dematerialised form	Sub-categorization of shares		
								No of Voting Rights			Total as a % of Total Voting Rights			No. (a)	As a % of total Shares held(b)	No. (a)	As a % of total Shares held(b)		Shareholding(No. of shares) under		
								Class eg: X	Class eg: y	Total									Sub-category(i)	Sub-category (ii)	Sub-category(iii)
	(I)	(III)	(IV)	(V)	(VI)	(VII) =	(VIII)	(IX)				(X)	(XI)=	(XII)		(XIII)		(XIV)	(XV)		
1	Institutions (Domestic)																				
(a)	Mutual Fund	0	0	0	0	0	0.00	0	0	0	0.00	0	0.00	0	0.00	NA	NA	0			
(b)	Venture Capital Funds	0	0	0	0	0	0.00	0	0	0	0.00	0	0.00	0	0.00	NA	NA	0			
(c)	Alternate Investment Funds	0	0	0	0	0	0.00	0	0	0	0.00	0	0.00	0	0.00	NA	NA	0			
(d)	Banks	2	1500	0	0	1500	0.01	1500	0	1500	0.01	0	0.01	0	0.00	NA	NA	0	0	0	0
(e)	Insurance Companies	0	0	0	0	0	0.00	0	0	0	0.00	0	0.00	0	0.00	NA	NA	0			
(f)	Provident Funds/ Pension Funds	0	0	0	0	0	0.00	0	0	0	0.00	0	0.00	0	0.00	NA	NA	0			
(G)	Asset Reconstruction	0	0	0	0	0	0.00	0	0	0	0.00	0	0.00	0	0.00	NA	NA	0			
(h)	Sovereign Wealth Funds	0	0	0	0	0	0.00	0	0	0	0.00	0	0.00	0	0.00	NA	NA	0			
(i)	NBFCs registered with RBI	0	0	0	0	0	0.00	0	0	0	0.00	0	0.00	0	0.00	NA	NA	0			
(j)	Other Financial Institutions	0	0	0	0	0	0.00	0	0	0	0.00	0	0.00	0	0.00	NA	NA	0			
(k)	Any Other (Specify)	0	0	0	0	0	0.00	0	0	0	0.00	0	0.00	0	0.00	NA	NA	0			
	Sub Total (B)(1)	2	1500	0	0	1500	0.01	1500	0	1500	0.01	0	0.01	0	0.00	NA	NA	0	0	0	0
2	Institutions (Foreign)																				
(a)	Foreign Direct Investment	0	0	0	0	0	0.00	0	0	0	0.00	0	0.00	0	0.00	NA	NA	0			
(b)	Foreign Venture Capital Investors	0	0	0	0	0	0.00	0	0	0	0.00	0	0.00	0	0.00	NA	NA	0			
(c)	Sovereign Wealth Funds	0	0	0	0	0	0.00	0	0	0	0.00	0	0.00	0	0.00	NA	NA	0			

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(d)	Foreign Portfolio Investors Category I	0	0	0	0	0	0.00	0	0	0	0.00	0	0.00	0	0.00	NA	NA	0			
(e)	Foreign Portfolio Investors Category II	0	0	0	0	0	0.00	0	0	0	0.00	0	0.00	0	0.00	NA	NA	0			
(f)	Overseas Depositories(holding DRs) (balancing figure)	0	0	0	0	0	0.00	0	0	0	0.00	0	0.00	0	0.00	NA	NA	0			
(g)	Any Other (Specify)	0	0	0	0	0	0.00	0	0	0	0.00	0	0.00	0	0.00	NA	NA	0			
	Sub Total (B)(2)	0	0	0	0	0	0.00	0	0	0	0.00	0	0.00	0	0.00	NA	NA	0			
3	Central Government/ State Government(s)																				
(a)	Central Government / President of India	0	0	0	0	0	0.00	0	0	0	0.00	0	0.00	0	0.00	NA	NA	0			
(b)	State Government / Governor	0	0	0	0	0	0.00	0	0	0	0.00	0	0.00	0	0.00	NA	NA	0			
(C)	Shareholding by Companies or Bodies Corporate where Central / State Government is a promoter	0	0	0	0	0	0.00	0	0	0	0.00	0	0.00	0	0.00	NA	NA	0			
	Sub Total (B)(3)	0	0	0	0	0	0.00	0	0	0	0.00	0	0.00	0	0.00	NA	NA	0			
4	Non-Institutions		0	0	0	0	0.00	0	0	0	0.00	0	0.00	0	0.00	NA	NA	0			
(a)	Associate companies / Subsidiaries	0	0	0	0	0	0.00	0	0	0	0.00	0	0.00	0	0.00	NA	NA	0			
(b)	(excluding Independent Directors and nominee Directors)	0	0	0	0	0	0.00	0	0	0	0.00	0	0.00	0	0.00	NA	NA	0			
(C)	Key Managerial Personnel	0	0	0	0	0	0.00	0	0	0	0.00	0	0.00	0	0.00	NA	NA	0			
(D)	Relatives of promoters (other than 'immediate relatives' of promoters disclosed under 'Promoter and Promoter Group' category)	0	0	0	0	0	0.00	0	0	0	0.00	0	0.00	0	0.00	NA	NA	0			
(E)	Trusts where any person belonging to 'Promoter and Promoter Group' category is 'trustee','beneficiary', or 'author of the trust''	0	0	0	0	0	0.00	0	0	0	0.00	0	0.00	0	0.00	NA	NA	0			
(f)	Investor Education and Protection Fund (IEPF)	1	123640	0	0	123640	0.63	123640	0	123640	0.63	0	0.59	0	0.00	NA	NA	123640	0	0	0

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(g)	**i. Resident Individual holding nominal share capital up to Rs. 2 lakhs.**	**4155**	**2098039**	**0**	**0**	**2098039**	**10.72**	**2098039**	**0**	**2098039**	**10.72**	**0**	**9.94**	**0**	**0.00**	**NA**	**NA**	**1559829**	**0**	**0**	**0**
(h)	**ii. Resident individual holding nominal share capital in excess of Rs. 2 lakhs.**	**46**	**3193136**	**0**	**0**	**3193136**	**16.32**	**3193136**	**0**	**3193136**	**16.32**	**0**	**15.12**	**0**	**0.00**	**NA**	**NA**	**3193136**	**0**	**0**	**0**
	Ankit J Jain		221277	0	0	221277	1.13	221277	0	221277	1.13	0	**1.05**	0	0.00	NA	NA	221277	0	0	0
	Kulin Shantilal Vora		231009	0	0	231009	1.18	231009	0	231009	1.18	0	**1.09**	0	0.00	NA	NA	231009			
	Pravin Udaylal Jain		342570	0	0	342570	1.75	342570	0	342570	1.75	0	**1.62**	0	0.00	NA	NA	342570			
	Rekha Jagdishkumar Jain		212037	0	0	212037	1.08	212037	0	212037	1.08	0	**1.00**	0	0.00	NA	NA	212037			
(i)	**Non Resident Indians (NRIs)**	**32**	**456519**	**0**	**0**	**456519**	**2.33**	**456519**	**0**	**456519**	**2.33**	**0**	**2.16**	**0**	**0.00**	**NA**	**NA**	**454819**	**0**	**0**	**0**
	Navin Mahavirprasad Dalmia	1	430000	0	0	430000	2.20	430000	0	430000	2.20	0	**2.04**	0	0.00	NA	NA	430000	0	0	0
(j)	**Foreign Nationals**	**0**	**0**	**0**	**0**	**0**	**0.00**	**0**	**0**	**0**	**0.00**	**0**	**0.00**	**0**	**0.00**	**NA**	**NA**	**0**			
(k)	**Foreign Companies**	**0**	**0**	**0**	**0**	**0**	**0.00**	**0**	**0**	**0**	**0.00**	**0**	**0.00**	**0**	**0.00**	**NA**	**NA**	**0**			
(l)	**Bodies Corporate**	**25**	**3205758**	**0**	**0**	**3205758**	**16.39**	**3205758**	**0**	**3205758**	**16.39**	**0**	**15.18**	**0**	**0.00**	**NA**	**NA**	**3203618**	**0**	**0**	**0**
	E Ally Consulting India Private Limited	1	1679700	0	0	1679700	8.59	1679700	0	1679700	8.59	0	**7.96**	0	0.00	NA	NA	1679700			
	Shree Jaisal Electronics And Industries Limited	1	929400	0	0	929400	4.75	929400	0	929400	4.75	0	**4.40**	0	0.00	NA	NA	929400			
	Galary Trading Private Limited	1	409286	0	0	409286	2.09	409286	0	409286	2.09	0	**1.94**	0	0.00	NA	NA	409286	0	0	0
(m)	**Any Other (Specify)**	**71**	**369547**	**0**	**0**	**369547**	**1.89**	**369547**	**0**	**369547**	**1.89**	**0**	**1.75**	**0**	**0.00**	**NA**	**NA**	**369147**	**0**	**0**	**0**
	Escrow Account	**1**	**400**	**0**	**0**	**400**	**0.00**	**400**	**0**	**400**	**0.00**	**0**	**0.00**	**0**	**0.00**	**NA**	**NA**	**0**	**0**	**0**	**0**
	Body Corp-Ltd Liability Partnership	**1**	**1**	**0**	**0**	**1**	**0.00**	**1**	**0**	**1**	**0.00**	**0**	**0.00**	**0**	**0.00**	**NA**	**NA**	**1**	**0**	**0**	**0**
	Hindu Undivided Family	**69**	**369146**	**0**	**0**	**369146**	**1.89**	**369146**	**0**	**369146**	**1.89**	**0**	**1.75**	**0**	**0.00**	**NA**	**NA**	**369146**	**0**	**0**	**0**
	Sub Total (B)(4)	**4330**	**9446639**	**0**	**0**	**9446639**	**48.29**	**9446639**	**0**	**9446639**	**48.29**	**0**	**44.74**	**0**	**0.00**	**NA**	**NA**	**8904189**	**0**	**0**	**0**
	Total Public Shareholding (B)= (B)(1)+(B)(2)+(B)(3)+b(4)	**4332**	**9448139**	**0**	**0**	**9448139**	**48.29**	**9448139**	**0**	**9448139**	**48.29**	**0**	**44.75**	**0**	**0.00**	**NA**	**NA**	**8904189**	**0**	**0**	**0**

Details of the shareholders acting as persons in Concert including their Shareholding (No. and %):

No. of shareholders	**%**
0	

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Details of Shares which remain unclaimed may be given hear along with details such as number of shareholders, outstanding shares held in demat/unclaimed suspense account, voting rights which are frozen etc.

No. of shareholders
0

Not

(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
(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
(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
(5) Sub-categorization of shares under column no.(XV) will be based on shareholding(no. of shares)under the following sub-categories:
(i) Shareholder 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
(ii) Shareholder who have entered into shareholder agreement with the listed entity.
(iii) Shareholders acting as persons in concert with promoters.

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Mangal Credit and Fincorp Limited

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

	Category & Name of the shareholders	Nos. of shareholders	No. of fully paid up equity shares held	Partly paid-up equity shares held	No. of shares underlying Depository Receipts	Total nos. shares held	Shareholding % calculated as per SCRR, 1957 As a % of (A+B+C2)	Number of Voting Rights held in each class of securities				No. of Shares Underlying Outstanding convertible securities (including Warran	Shareholding , as a % assuming full conversion of convertible securities (as a percentage of	Number of Locked in shares		Number of Shares pledged or otherwise encumbered		Number of equity shares held in dematerialised form
								No of Voting Rights			Total as a % of (A+B+C)			No. (a)	As a % of total Shares held(b)	No. (a)	As a % of total Shares held(b)	
								Class eg: X	Class eg: y	Total								
	(I)	(III)	(IV)	(V)	(VI)	(VII) =	(VIII)	(IX)				(X)	(XI)=	(XII)		(XIII)		(XIV)
1	Custodian/DR Holder	0	0	0	0	0	0.0	0	0	0	0.0	0	0.0000	0	0	NA	NA	0
2	Employee Benefit Trust / Employee Welfare Trust under SEBI (Share based Employee Benefits and Sweat Equity) Regulations, 2021	0	0	0	0	0	0.0	0	0	0	0.0	0	0.0000	0	0	NA	NA	0
	Total Non-Promoter- Non Public Shareholding (C)= (C)(1)+(C)(2)	0	0	0	0	0	0.0	0	0	0	0.0	0	0.0000	0	0	NA	NA	0

Note

(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

(3) W.r.t. the information pertaining to Depository Receipts, the same may be disclosed in the respective columns to the extent information available.

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Details of SBO

Sr. No.	Details of SBO					Details of Registered Owner					Details of holding / exercise of right in case 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 foreign national	Nationality	Nationality (Applicable in case of any other is selected)	Name	PAN	Passport no. in case of foreign national	Nationality	Nationality (Applicable in case of any other is selected)	Whether by vitue of					
											Shares	Voting rights	Rights on ditributable dividend or any other distribution	Execise of control	Exercise of Significant influence	
Significant Beneficial Owner	Not Applicable															

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Mangal Credit and Fincorp Limited

Table VI - Statement Showing foreign ownership limits

Particulars	Approved Limits (%)	Limits utilised (%)
As on Shareholding date	100.00	0.44
As on the end of previous 1st quarter	100.00	0.44
As on the end of previous 2nd quarter	100.00	0.00
As on the end of previous 3rd quarter	100.00	0.00
As on the end of previous 4th quarter	100.00	0.00

Notes:

1) "Approved Limits (%)" means the limits approved by Board of Directors / Shareholders of the listed entity. In case the lised entity has no Board approved limit, provide details of sectoral / statutory cap prescribed by Government / Regulatory Authorities

2) Details of foreign owneship includes foreign ownership / Investments as specified in Rule 2(s) of the Foreign Exchange Management (Non-Debt instrument) Rules, 2019, made under the Foreign Exchange Management Act, 1999.

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