

Holding of Specified Securities

Annexure - I

1. Name of Listed Entity: OBSC PERFECTION LIMITED

2. Scrip Code/Name of Scrip/Class of Security Equity Shares POST ISSUE 26.10.2024

3. Share Holding Pattern Filed under: Reg. 31(1)(a)

4. 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 ?		No
3	Whether the Listed Entity has issued any Warrants ?		No
4	Whether the Listed Entity has any shares against which depository receipts are issued?		No
5	Whether the Listed Entity has any shares in locked-in?	Yes	
6	Whether any shares held by promoters are pledge or otherwise encumbered?		No
7	Whether company has equity shares with differential voting rights?		No
8	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.

Table I - SUMMARY STATEMENT HOLDING OF SPECIFIED SECURITIES																		
Category (I)	Category of 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)	Number of Voting Rights held in each class of securities (IX)			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) 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 of Voting Rights					No. (a)	As a % of total shares held (b)	No. (a)	As a % of total shares held (b)		
								Class Equity x	Class Others y	Total								
(A)	Promoter & Promoter Group	7	17850000	0	0	17850000	72.999	17850000	0	17850000	72.9990	0	72.9990	17850000	100.0000	0	0	17850000
(B)	Public	2333	6602400	0	0	6602400	27.001	6602400	0	6602400	27.0010	0	27.0010	1879200	28.4624	0	0	6602400
(C)	Non Promoter-Non Public	0	0	0	0	0	0	0	0	0	0.0000	0	0.0000	0	0.0000	NA	NA	0
(C1)	Shares underlying DRs	0	0	0	0	0	NA	0	0	0	0.0000	0	0.0000	0	0.0000	NA	NA	0
(C2)	Shares held by Employee Trusts	0	0	0	0	0	0	0	0	0	0.0000	0	0.0000	0	0.0000	NA	NA	0
	Total	2340	24452400	0	0	24452400		24452400	0	24452400	100.0000	0	100.0000	19729200	80.6841			24452400

Table II - STATEMENT SHOWING SHAREHOLDING PATTERN OF THE PROMOTER AND PROMOTER GROUP

Category & Name of the shareholders (I)	Entity Type	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)	Shareholding % calculated as per SCRR, 1957 As a % of (A+B+C2) (VIII)	Number of Voting Rights held in each class of securities (IX)			No. of Shares Underlying Outstanding convertible securities (including Warrants) (X)	Shareholding, as a % assuming full conversion of convertible securities(as a % of diluted	Number of Locked in shares (XII)		Number of Shares pledged or otherwise encumbered (XIII)		Number of equity shares held in dematerialized form (XIV)		
								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 Equity	Class Others	Total									
1 Indian																			
(a) Individuals/Hindu undivided Family																			
ASHWANI LEEKHA	Promoter		1	4462500	0	0	4462500	18.2497	4462500	0	4462500	18.2497	0	18.2497	4462500	100.0000	0	0.0000	4462500
RENU LEEKHA	Promoter Group		1	1	0	0	1	0.0000	1	0	1	0.0000	0	0.0000	1	100.0000	0	0.0000	1
SAKSHI LEEKHA AHUJA	Promoter Group		1	874650	0	0	874650	3.5769	874650	0	874650	3.5769	0	3.5769	874650	100.0000	0	0.0000	874650
SAKSHAM LEEKHA	Promoter		1	3587847	0	0	3587847	14.6728	3587847	0	3587847	14.6728	0	14.6728	3587847	100.0000	0	0.0000	3587847
MANYA JAIN	Promoter Group		1	0	0	0	1	0.0000	1	0	1	0.0000	0	0.0000	1	100.0000	0	0.0000	1
AARUSH LEEKHA	Promoter Group		1	1	0	0	1	0.0000	1	0	1	0.0000	0	0.0000	1	100.0000	0	0.0000	1
Total			6	8925000	0	0	8925000	36.4995	8925000	0	8925000	36.4995	0	36.4995	8925000	100.0000	0	0.0000	8925000
(b) Central Government/State Government(s)																			
			0	0	0	0	0	0.0000	0	0	0	0.0000	0	0.0000	0	0.0000	0	0.0000	0
Total			0	0	0	0	0	0.0000	0	0	0	0.0000	0	0.0000	0	0.0000	0	0.0000	0
(c) Financial Institutions/Banks																			
			0	0	0	0	0	0.0000	0	0	0	0.0000	0	0.0000	0	0.0000	0	0.0000	0
Total			0	0	0	0	0	0.0000	0	0	0	0.0000	0	0.0000	0	0.0000	0	0.0000	0
(d) Any Other(BODIES CORPORATE)																			
OMEGA BRIGHT STEEL & COMPONENTS PRIVATE LIMITED	Promoter		1	8925000	0	0	8925000	36.4995	8925000	0	8925000	36.4995	0	36.4995	8925000	100.0000	0	0.0000	8925000
Total			1	8925000	0	0	8925000	36.4995	8925000	0	8925000	36.4995	0	36.4995	8925000	100.0000	0	0.0000	8925000
Sub-Total (A)(1)			7	17850000	0	0	17850000	72.9990	17850000	0	17850000	72.9990	0	72.9990	17850000	100.0000	0	0.0000	17850000
2 Foreign																			
(a) Individuals(Non-Resident Individuals/Foreign Individuals)																			
			0	0	0	0	0	0.0000	0	0	0	0.0000	0	0.0000	0	0.0000	0	0.0000	0
Total			0	0	0	0	0	0.0000	0	0	0	0.0000	0	0.0000	0	0.0000	0	0.0000	0
(c) Institutions																			
			0	0	0	0	0	0.0000	0	0	0	0.0000	0	0.0000	0	0.0000	0	0.0000	0
Total			0	0	0	0	0	0.0000	0	0	0	0.0000	0	0.0000	0	0.0000	0	0.0000	0
Sub-Total (A)(2)			0	0	0	0	0	0.0000	0	0	0	0.0000	0	0.0000	0	0.0000	0	0.0000	0
Total Shareholding of Promoters			7	17850000	0	0	17850000	72.9990	17850000	0	17850000	72.9990	0	72.9990	17850000	100.0000	0	0.0000	17850000
*List of Promoter and Promoter Group who does not hold any Equity Share in OBSC PERFECTION LIMITED is annexed as Annexure "A"																			
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.																			
Note:																			
(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.																			

Table III - STATEMENT SHOWING SHAREHOLDING PATTERN OF THE PUBLIC SHAREHOLDER

Table III - STATEMENT SHOWING SHAREHOLDING PATTERN OF THE PUBLIC SHAREHOLDER																				
	Category & Name of the shareholders (I)	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)	Shareholding % calculated as per SCRR,1957) As a % of (A+B+C2) (VIII)	Number of Voting Rights held in each class of securities (IX)			No. of Shares Underlying Outstanding convertible securities (including Warrants) (X)	Total 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 dematerialize d form (XIV)	Sub-categorization of shares (XV)		
								No of Voting Rights					Total as a % of Total Voting Rights	Shareholding (No. of shares) under						
								Class Equity	Class Others	Total				Sub-category (i)	Sub-category (ii)	Sub-category (iii)				
1	Institutions (Domestic)																			
(a)	Mutual Funds		0	0	0	0	0.0000	0	0	0	0.0000	0	0.0000	0	0.0000	NA	NA	0	0	0
(b)	Venture Capital Funds		0	0	0	0	0.0000	0	0	0	0.0000	0	0.0000	0	0.0000	NA	NA	0	0	0
(c)	Alternate Investment Funds	5	694800	0	0	694800	2.8414	694800	0	694800	2.8414	0	2.8414	391200	56.3040	NA	NA	694800	0	0
	BRESCON OPPORTUNITIES FUND	1	391200	0	0	391200	1.5998	391200	0	391200	1.5998	0	1.5998	391200	100.0000	0	0	391200	0	0
(d)	Banks		0	0	0	0	0.0000	0	0	0	0.0000	0	0.0000	0	0.0000	NA	NA	0	0	0
(e)	Insurance Companies		0	0	0	0	0.0000	0	0	0	0.0000	0	0.0000	0	0.0000	NA	NA	0	0	0
(f)	Provident / Pension Funds		0	0	0	0	0.0000	0	0	0	0.0000	0	0.0000	0	0.0000	NA	NA	0	0	0
(g)	Asset Reconstruction Companies		0	0	0	0	0.0000	0	0	0	0.0000	0	0.0000	0	0.0000	NA	NA	0	0	0
(h)	Sovereign Wealth Funds		0	0	0	0	0.0000	0	0	0	0.0000	0	0.0000	0	0.0000	NA	NA	0	0	0
(i)	NBFCs registered with RBI	1	100800	0	0	100800	0.4122	100800	0	100800	0.4122	0	0.4122	100800	100.0000	NA	NA	100800	0	0
(j)	Other Financial Institutions	1	24000	0	0	24000	0.0981	24000	0	24000	0.0981	0	0.0981	0	0.0000	NA	NA	24000	0	0
	SUB TOTAL (B)(1)	7	819600	0	0	819600	3.3518	819600	0	819600	3.3518	0	3.3518	492000	60.0293	NA	NA	819600	0	0
2	Institutions (Foreign)																			
(a)	Foreign Direct Investment		0	0	0	0	0.0000	0	0	0	0.0000	0	0.0000	0	0.0000	NA	NA	0	0	0
(b)	Foreign Venture Capital Investors		0	0	0	0	0.0000	0	0	0	0.0000	0	0.0000	0	0.0000	NA	NA	0	0	0
(c)	Foreign Sovereign Wealth Funds		0	0	0	0	0.0000	0	0	0	0.0000	0	0.0000	0	0.0000	NA	NA	0	0	0
(d)	Foreign Portfolio Investors Category I	16	2313600	0	0	2313600	9.4616	2313600	0	2313600	9.4616	0	9.4616	1387200	59.3585	NA	NA	2313600	0	0
	CRAFT EMERGING MARKET FUND PCC- ELITE CAPITAL FUND	1	516000	0	0	516000	2.1102	516000	0	516000	2.1102	0	2.1102	200400	38.8372	0	0	516000	0	0
	SAINT CAPITAL FUND	1	300000	0	0	300000	1.2269	300000	0	300000	1.2269	0	1.2269	300000	100.0000	0	0	300000	0	0
(e)	Foreign Portfolio Investors Category II	0	0	0	0	0	0.0000	0	0	0	0.0000	0	0.0000	0	0.0000	NA	NA	0	0	0
(f)	OVERSEAS DEPOSITORIES (Holding DRs) (Balancing Figures)	0	0	0	0	0	0.0000	0	0	0	0.0000	0	0.0000	0	0.0000	NA	NA	0	0	0
	SUB TOTAL (B)(2)	16	2313600	0	0	2313600	9.4616	2313600	0	2313600	9.4616	0	9.4616	1387200	59.3585	NA	NA	2313600	0	0
3	Central Government / State Government																			
(a)	Central Government / President of India	0	0	0	0	0	0.0000	0	0	0	0.0000	0	0.0000	0	0.0000	NA	NA	0	0	0
(b)	State Government / Governor	0	0	0	0	0	0.0000	0	0	0	0.0000	0	0.0000	0	0.0000	NA	NA	0	0	0
(c)	Central/State Govt. shareholding by Cos or Bodies Corp	0	0	0	0	0	0.0000	0	0	0	0.0000	0	0.0000	0	0.0000	NA	NA	0	0	0
	SUB TOTAL (B)(3)	0	0	0	0	0	0.0000	0	0	0	0.0000	0	0.0000	0	0.0000	NA	NA	0	0	0
4	Non-institutions																			
(a)	Associate Companies / Subsidiaries	0	0	0	0	0	0.0000	0	0	0	0.0000	0	0.0000	0	0.0000	NA	NA	0	0	0
(b)	Directors And their relatives (Non-Promoter)	0	0	0	0	0	0.0000	0	0	0	0.0000	0	0.0000	0	0.0000	NA	NA	0	0	0
(c)	Key Managerial Personnel	0	0	0	0	0	0.0000	0	0	0	0.0000	0	0.0000	0	0.0000	NA	NA	0	0	0
(d)	Relatives of Promoters (Non-Promoter)	0	0	0	0	0	0.0000	0	0	0	0.0000	0	0.0000	0	0.0000	NA	NA	0	0	0
(e)	Trusts (Non-Promoter)	0	0	0	0	0	0.0000	0	0	0	0.0000	0	0.0000	0	0.0000	NA	NA	0	0	0
(f)	Investor Education and Protection Fund(IEPF)	0	0	0	0	0	0.0000	0	0	0	0.0000	0	0.0000	0	0.0000	NA	NA	0	0	0
(g)	Individuals - i. Individual shareholders holding nominal share capital up to Rs. 2 lakhs.	2062	2607600	0	0	2607600	10.6640	2607600	0	2607600	10.6640	0	10.6640	0	0.0000	NA	NA	2607600	0	0
(h)	INDIVIDUAL - ii. Individual shareholders holding nominal share capital in excess of Rs. 2 lakhs.	3	133200	0	0	133200	0.5447	133200	0	133200	0.5447	0	0.5447	0	0.0000	NA	NA	133200	0	0
(i)	NON RESIDENT INDIANS (NRIs)	19	67200	0	0	67200	0.2748	67200	0	67200	0.2748	0	0.2748	0	0.0000	NA	NA	67200	0	0
(j)	FOREIGN NATIONALS	0	0	0	0	0	0.0000	0	0	0	0.0000	0	0.0000	0	0.0000	NA	NA	0	0	0
(k)	Foreign Companies	0	0	0	0	0	0.0000	0	0	0	0.0000	0	0.0000	0	0.0000	NA	NA	0	0	0
(l)	BODIES CORPORATE	14	68400	0	0	68400	0.2797	68400	0	68400	0.2797	0	0.2797	0	0.0000	NA	NA	68400	0	0
(m)	Any Other(CLEARING MEMBER)	1	333600	0	0	333600	1.3643	333600	0	333600	1.3643	0	1.3643	0	0.0000	NA	NA	333600	0	0
	R K STOCKHOLDING PRIVATE LTD -PROP	1	333600	0	0	333600	1.3643	333600	0	333600	1.3643	0	1.3643	0	0.0000	0	0	333600	0	0
(m)	Any Other(HINDU UNDIVIDED FAMILY)	210	254400	0	0	254400	1.0404	254400	0	254400	1.0404	0	1.0404	0	0.0000	NA	NA	254400	0	0
(m)	Any Other(TRUSTS)	1	4800	0	0	4800	0.0196	4800	0	4800	0.0196	0	0.0196	0	0.0000	NA	NA	4800	0	0
	SUB TOTAL (B)(4)	2310	3469200	0	0	3469200	14.1876	3469200	0	3469200	14.1876	0	14.1876	0	0.0000	NA	NA	3469200	0	0
	Total Public Shareholding (B) = (B)(1)+(B)(2)+(B)(3)	2333	6602400	0	0	6602400	27.0010	6602400	0	6602400	27.0010	0	27.0010	1879200	28.4624	0	NA	6602400	0	0

Details of the shareholders acting as persons in Concert including their Shareholding (No. and %): 0									
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Details of Shares which remain unclaimed may be given here along with details such as number of shareholders, outstanding shares held in demat/unclaimed suspense account, voting rights which are frozen etc.

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 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 falling first 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.

- (ii) Shareholders who have entered into shareholder agreement;
- (iii) Shareholders acting as persons in concert with promoters;

Table IV - STATEMENT SHOWING SHAREHOLDING PATTERN OF THE NON PROMOTER - NON PUBLIC SHAREHOLDER																		
	Category & Name of the shareholders (I)	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)	Total no. shares held (VII)= (IV)+(V)+(VI)	Shareholdin g % calculated as per SCRR,1957) As a % of (A+B+C2) (VIII)	Number of Votting Rights held in each class of securities (IX)			No. of Shares Underlying Outstanding convertible securities (including Warrants) (X)	Total Shareholding, as a % assuming full conversion of convertible securities(as a % 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 dematerialize d form (XIV)	
								No of Voting Rights		Total as a % of (A+B+C)			No. (a)	As a % of total shares held (b)	No. (Not applicable) (a)	As a % of total shares held (Not applicable)		
								Class Equity x	Class Others y									Total
1	Custodian/DR Holder																	
I	0	0	0	0	0	0	0.0000	0	0	0	0.0000	0	0.0000	0	0.0000	NA	NA	0
	Total Non Promoter- Non Public Shareholding (C)=(C)(1)+(C)(2)	0	0	0	0	0	0.0000	0	0	0	0.0000	0	0.0000	0	0.0000	NA	NA	0
Note																		
(1) PAN would not be displayed on website of Stock Exchange(s).																		
(2) The above format needs to disclose bame of all holders holding more than 1% of total number of shares.																		
(3) W r t the information pertaining to Depository Receipts, the same may be disclosed in the respective columns to the extent information available																		

[illegible]

Annexure - B

Table VI - Statement Showing Foreign Ownership Limit

	SECTORAL LIMIT : 100%	Limits utilized
As on shareholding date	100%	9.4616
As on the end of previous 1st quarter	100%	0
As on the end of previous 2nd quarter	100%	0
As on the end of previous 3rd quarter	100%	0
As on the end of previous 4th quarter	100%	0

Annexure A

List of Promoter who does not hold any Equity Share in OBSC PERFECTION LIMITED

PROMOTER

Natural Persons

Sr. No.	Name
1.	SANJEEV VERMA
2.	RAJNI VERMA
3.	ASHA NARANG
4.	SANDEEP NARANG
5.	RICHARD BLUM
6.	ADRIANNE BLUM
7.	PASCAL BLUM
8.	SIMON BLUM

PROMOTER

Entities

Sr. No.	Name
1.	OMEGA BRIGHT STEEL PRIVATE LIMITED
2.	ESS U ENTERPRISES PRIVATE LIMITED
3.	BLUWAT AG

List of Promoter Group who does not hold any Equity Share in OBSC PERFECTION LIMITED

PROMOTER GROUP

Natural Persons

Sr. No.	Name
1.	Anupma Leekha
2.	Baldev Raj Leekha
3.	Late Dayawanti Leekha
4.	Uma Chhabra
5.	Aarshi Jaggi
6.	Late Govind Ram Vohra
7.	Late Santoh Vohra
8.	Rajiv Vohra
9.	Geeta Katyal
10.	Late Om Parkash Leekha
11.	Manoj Jain
12.	Monica Jain
13.	Parshv Jain
14.	Pranya Jain
15.	Maina Verma
16.	Late Raghunath Rai Verma
17.	Late Swadesh Verma
18.	Late Vipin Verma
19.	Aarti Uppal
20.	Dhruv Verma

21.	Neha Verma
22.	Late Sohan Lal Ahuja
23.	Late Savriti Ahuja
24.	Kamal Nain Ahuja
25.	Sangeeta Dhingra
26.	Kusum Madhok
27.	Late Ajit Lal Arora
28.	Late Bimla Arora
29.	Pradeep Arora
30.	Reena Kalra
31.	Sakshi Verma
32.	Nikhil Verma
33.	Late R.R. Verma
34.	Late Satyapal Narang
35.	Ravinder Kumar
36.	Usha Mehta
37.	Ritika Narang
38.	Uday Narang
39.	Late Jiawanda Narang
40.	Late Ramditi Narang
41.	Late Mahendar Narang
42.	Late Yashapal Narang
43.	Late Suhash Narang
44.	Late Rani Arora
45.	Kamlesh Mago
46.	Akanksha Joshi
47.	Gauri Joshi
48.	Late Alois Blum
49.	Late Marlies Blum
50.	Werner Blum
51.	Karin Blum
52.	Late Kurt Weiss
53.	Late Berit Weiss
54.	Jorg Weiss
55.	Berit Weiss
56.	Melanie Blum
57.	Evelyn Blum
58.	John Blum
59.	Nick Riedener
60.	Brigitte Riedener
61.	Silja Tolusso
62.	Peter Tolusso
63.	Christine Tolusso

PROMOTER GROUP

Entities

Sr. No.	Name
1.	Akshat Alloys Private Limited
2.	Perfection Engineers (Partnership firm)
3.	Omega Seiki Private Limited
4.	Jambudvipa Heartcraft Private Limited
5.	Rasa Business Innovation Private Limited
6.	Anglian Finvest Private Limited
7.	Omega Pathlab Private Limited
8.	Anglian Sports Management Group Private Limited
9.	Anglian Futures Advisory Private Limited
10.	Sooryauday Aerial Vehicles Private Limited
11.	Omega Seiki Mobility Private Limited
12.	Yashdeep Automotives Private Limited
13.	Aditi Power Equipments Private Limited
14.	ADM Technologies Private Limited
15.	Anglian Infrastructure Development Private Limited
16.	OSM Jaesung Technologies Private Limited
17.	OSM Ecocar Private Limited
18.	OSM-Nitol Bangladesh Limited
19.	Anglian Medal Hunt Private Limited
20.	Agnificent Platform Technologies (India) Private Limited
21.	Random Maharasa Entertainment Private Limited
22.	Gopalsons Steels Private Limited
23.	Special Steel Corporation (Partnership firm)