

XBRL Excel Utility	
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1. Overview
The excel utility can be used for creating the XBRL/XML file for e-filing of shareholding pattern. Shareholding pattern XBRL filling consists of two processes. Firstly generation of XBRL/XML file of the Shareholding pattern, and upload of generated XBRL/XML file to NSE Listing Center.

2. Before you begin
<ol style="list-style-type: none"> <li>1. The version of Microsoft Excel in your system should be Microsoft Office Excel 2007 and above.</li> <li>2. The system should have a file compression software to unzip excel utility file.</li> <li>3. Make sure that you have downloaded the latest Excel Utility from NSE Website to your local system.</li> <li>4. Make sure that you have downloaded the Chrome Browser to view report generated from Excel utility.</li> <li>5. Please enable the Macros (if disabled) as per instructions given in manual, so that all the functionalities of Excel Utility works fine. Please first go through Enable Macro - Manual attached with zip file.</li> <li>6. Kindly use this file in local system instead of OneDrive/shared drive. Because it may gives an error "Run-time error '52' : Bad file name or number" While clicking on textblock button if files saved on OneDrive/shared drive.</li> </ol>

3. Index		
1	Details of general information about company	<a href="#">General Info</a>
2	Declaration	<a href="#">Declaration</a>
3	Summary	<a href="#">Summary</a>
4	Shareholding Pattern	<a href="#">Shareholding Pattern</a>
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4. Steps for Filing Shareholding Pattern
<p>I. Fill up the data: Navigate to each field of every section in the sheet to provide applicable data in correct format. (Formats will get reflected while filling data.)</p> <ul style="list-style-type: none"> <li>- Use paste special command to paste data from other sheet.</li> </ul>
<p>II. Validating Sheets: Click on the "Validate " button to ensure that the sheet has been properly filled and also data has been furnished in proper format. If there are some errors on the sheet, excel utility will prompt you about the same.</p>
<p>III. Validate All Sheets: Click on the "Home" button. And then click on "Validate All Sheet" button to ensure that all sheets has been properly filled and validated successfully. If there are some errors on the sheet, excel utility will prompt you about the same and stop validation at the same time. After correction, once again follow the same procedure to validate all sheets.</p> <p>Excel Utility will not allow you to generate XBRL/XML until you rectify all errors.</p>
<p>IV. Generate XML : Excel Utility will not allow you to generate XBRL/XML unless successful validation of all sheet is completed. Now click on 'Generate XML' to generate XBRL/XML file.</p> <ul style="list-style-type: none"> <li>- Save the XBRL/XML file in your desired folder in local system.</li> </ul>
<p>V. Generate Report : Excel Utility will allow you to generate Report. Now click on 'Generate Report' to generate html report.</p> <ul style="list-style-type: none"> <li>- Save the HTML Report file in your desired folder in local system.</li> <li>- To view HTML Report open "Chrome Web Browser" .</li> <li>- To print report in PDF Format, Click on print button and save as PDF.</li> </ul>
<p>VI. Upload XML file to NSE Listing Center: For uploading the XBRL/XML file generated through Utility, login to NSE Listing Center and upload generated xml file. On Upload screen provide the required information and browse to select XML file and submit the XML.</p>

5. Fill up the Shareholding Pattern
1. Cells with red fonts indicate mandatory fields.

2. If mandatory field is left empty, then Utility will not allow you to proceed further for generating XML.
3. You are not allowed to enter data in the Grey Cells.
4. If fields are not applicable to your company then leave it blank. Do not insert Zero unless it is a mandatory field.
5. Data provided must be in correct format, otherwise Utility will not allow you to proceed further for generating XML.
6. Adding new rows: Sections such as Promoters details allow you to enter as much data in a tabular form. You can Click on "Add" to add more rows. To add more than one row you must fill data in the mandatory fields of the previous row.
7. Deleting rows: Rows that has been added can be removed by clicking the button "Delete". A popup will ask you to provide the range of rows you want to delete.
8. Select data from "Dropdown list" wherever applicable.
9. Adding Notes: Click on "Add Notes" button to add notes

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General information about company	
Scrip code	
NSE Symbol	CPEDU
MSEI Symbol	NOTLISTED
ISIN	INE0P6P01016
Name of the company	Career Point Edutech Limited
Whether company is SME	No
Class of Security	Equity Shares
Type of report	Pre-listing
Quarter Ended / Half year ended/Date of Report (For Prelisting / Allotment)	03-09-2025
Date of allotment / extinguishment (in case Capital Restructuring selected) / Listing Date	12-05-2025
Shareholding pattern filed under	Regulation 31 (1) (a)
Whether the listed entity is Public Sector Undertaking (PSU)?	No

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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 Listed Entity has granted any ESOPs, which are outstanding?	No	No	No	No
5	Whether the Listed Entity has any shares against which depository receipts are issued?	No	No	No	No
6	Whether the Listed Entity has any shares in locked-in?	No	No	No	No
7	Whether any shares held by promoters are encumbered under "Pledged"?	No	No		
8	Whether any shares held by promoters are encumbered under "Non-Disposal Undertaking"?	No	No		
9	Whether any shares held by promoters are encumbered, other than by way of Pledge or NDU, if any?	No	No		
10	Whether company has equity shares with differential voting rights?	No	No	No	No
11	Whether the listed entity has any significant beneficial owner?	No			

Table I - Summary Statement holding of specified securities

Note : Data will be automatically populated from shareholding pattern sheet - Data Entry Restricted in this sheet

Category y (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)				No. Of Shares Underlying Outstanding convertible securities (XA)	No. of Shares Underlying Outstanding Warrants (XB)	No. Of Outstanding ESOP Granted (XC)	No. of Shares Underlying Outstanding convertible securities, No. of Warrants and ESOP etc. (X) = (XA+XB+XC)
								No of Voting (XIV) Rights			Total as a % of (A+B+C)				
								Class eg:X	Class eg:Y	Total					
(A)	Promoter & Promoter Group	7	11585603			11585603	63.68	11585603.00		11585603.00	63.68				
(B)	Public	11262	6607336			6607336	36.32	6607336.00		6607336.00	36.32				
(C)	Non Promoter- Non Public														
(D)	Shares underlying DRs														
(E)	Shares held by Employee Trusts														
	Total	11269	18192939			18192939	100	18192939.00		18192939.00	100.00				

Total No. of shares on fully diluted basis (including warrants, ESOP, Convertible Securities etc.) (XI)=(VII+X)	Shareholding , as a % assuming full conversion of convertible securities ( as a percentage of diluted share capital) (XII)= (VII)+(X) As a % of (A+B+C2)	Number of Locked in shares (XIII)		Number of Shares pledged (XIV)		Non-Disposal Undertaking (XV)		Other encumbrances, if any (XVI)		Total Number of Shares encumbered (XVII) = (XIV+XV+XVI)		Number of equity shares held in dematerialized form (XVIII)	Sub-categorization of shares		
		No. (a)	As a % of total Shares held (b)	No. (a)	As a % of total Shares held (b)	No. (a)	As a % of total Shares held (b)	No. (a)	As a % of total Shares held (b)	No. (a)	As a % of total Shares held (b)		Shareholding (No. of shares) under		
													Sub-category (i)	Sub-category (ii)	Sub-category (iii)
11585603	63.68										11585603				
6607336	36.32											6607336	0	0	0
18192939	100											18192939	0	0	0

Home		Validate													
Sr. No.	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)				No. Of Shares Underlying Outstanding convertible securities (XA)	No. of Shares Underlying Outstanding Warrants (XB)	No. Of Outstanding ESOP Granted (XC)	No. of Shares Underlying Outstanding convertible securities, No. of Warrants and ESOP etc. (X) = (XA+XB+XC)
								No of Voting (XIV)Rights			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	7	11585603			11585603	63.68	11585603.00		11585603	63.68				
(b)	Central Government/ State Government(s)														
(c)	Financial Institutions/ Banks														
(d)	Any Other (specify)														
	Sub-Total (A)(1)	7	11585603			11585603	63.68	11585603.00		11585603	63.68				
(2)	Foreign														
(a)	Individuals (NonResident Individuals/ Foreign Individuals)														
(b)	Government														
(c)	Institutions														
(d)	Foreign Portfolio Investor														
(e)	Any Other (specify)														
	Sub-Total (A)(2)														
	Total Shareholding of Promoter and Promoter Group (A)=(A)(1)+(A)(2)	7	11585603			11585603	63.68	11585603.00		11585603	63.68				
Details of Shares which remain unclaimed for Promoter & Promoter Group															
B Table III - Statement showing shareholding pattern of the Public shareholder <span>Note : Kindly show details of shareholders having more than one percentage of total no of shares. Please refer software manual.</span>															
(1)	Institutions (Domestic)														
(a)	Mutual Funds														
(b)	Venture Capital Funds														
(c)	Alternate Investment Funds														
(d)	Banks														
(e)	Insurance Companies														
(f)	Provident Funds/ Pension Funds														
(g)	Asset reconstruction companies														
(h)	Sovereign Wealth Funds														
(i)	NBFCs registered with RBI														
(j)	Other Financial Institutions														
(k)	Any Other (specify)														
	Sub-Total (B)(1)														
(2)	Institutions (Foreign)														
(a)	Foreign Direct Investment														
(b)	Foreign Venture Capital Investors														
(c)	Sovereign Wealth Funds														
(d)	Foreign Portfolio Investors Category I	4	30023			30023	0.17	30023		30023	0.17				
(e)	Foreign Portfolio Investors Category II														
(f)	Overseas Depositories (holding DRs) (balancing figure)														
(g)	Any Other (specify)														
	Sub-Total (B)(2)	4	30023			30023	0.17	30023		30023	0.17				
(3)	Central Government / State Government(s)														
(a)	Central Government / President of India														
(b)	State Government / Governor														
(c)	Shareholding by Companies or Bodies Corporate where Central / State Government is a promoter														
	Sub-Total (B)(3)														

(4)	Non-institutions														
(a)	Associate companies / Subsidiaries														
(b)	Directors and their relatives (excluding independent directors and nominee directors)														
(c)	Key Managerial Personnel														
(d)	Relatives of promoters (other than 'immediate relatives' of promoters disclosed under 'Promoter and Promoter Group' category)														
(e)	Trusts where any person belonging to 'Promoter and Promoter Group' category is 'trustee', 'beneficiary', or 'author of the trust'														
(f)	Investor Education and Protection Fund (IEPF)														
(g)	Resident Individuals holding nominal share capital up to Rs. 2 lakhs	10614	2600656			2600656	14.29	2600656		2600656	14.29				
(h)	Resident Individuals holding nominal share capital in excess of Rs. 2 lakhs	27	1359981			1359981	7.48	1359981		1359981	7.48				
(i)	Non Resident Indians (NRIs)														
(j)	Foreign Nationals														
(k)	Foreign Companies														
(l)	Bodies Corporate	62	1288106			1288106	7.08	1288106		1288106	7.08				
(m)	Any Other (specify)	555	1328570			1328570	7.30	1328570		1328570	7.30				
Sub-Total (B)(4)		11258	6577313			6577313	36.15	6577313.00		6577313	36.15				
Total Public Shareholding (B)=(B)(1)+(B)(2)+(B)(3)+(B)(4)		11262	6607336			6607336	36.32	6607336		6607336	36.32				
Details of the shareholders acting as persons in Concert for Public															
Details of Shares which remain unclaimed for Public															
C	Table IV - Statement showing shareholding pattern of the Non Promoter- Non Public shareholder														
(1)	Custodian/DR Holder - Name of DR Holders (if Available)														
(2)	Employee Benefit Trust / Employee Welfare Trust under SEBI (Share Based Employee Benefits and Sweat Equity) Regulations, 2021														
Total NonPromoter- Non Public Shareholding (C)= (C)(1)+(C)(2)															
Total ( A+B+C2 )		11269	18192939			18192939	100.00	18192939.00		18192939	100.00				
Total (A+B+C)		11269	18192939			18192939	100.00	18192939.00		18192939	100.00				
Disclosure of notes on shareholding pattern								Add Notes							
Disclosure of notes in case of promoter holding in dematerialised form is less than 100 percentage								Add Notes							
Disclosure of notes in case of public share holding is less than 25 percentage								Add Notes							
Disclosure of notes on shareholding pattern for company remarks explanatory								Add Notes							



Total No. of shares on fully diluted basis (including warrants, ESOP, Convertible Securities etc.) (XI)=(VII+X)	Shareholding , as a % assuming full conversion of convertible securities ( as a percentage of diluted share capital) (XII)= (VII)+(X) As a % of (A+B+C2)	Number of Locked in shares (XIII)		Number of Shares pledged (XIV)		Non-Disposal Undertaking (XV)		Other encumbrances, if any (XVI)		Total Number of Shares encumbered (XVII) = (XIV+XV+XVI)		Number of equity shares held in dematerialized form (XVIII)	Sub-categorization of shares										
		No. (a)	As a % of total Shares held (b)	No. (a)	As a % of total Shares held (b)	No. (a)	As a % of total Shares held (b)	No. (a)	As a % of total Shares held (b)	No. (a)	As a % of total Shares held (b)		Shareholding (No. of shares) under										
													Sub-category (i)	Sub-category (ii)	Sub-category (iii)								
11585603	63.68											11585603											
11585603	63.68											11585603											
11585603	63.68											11585603											
30023	0.17																						
30023	0.17											30023	0	0	0								



Sr. No.	Name of the Shareholders (I)	PAN (II)	No. of fully paid up equity shares held (IV)	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 No. of shares on fully diluted basis (including warrants and Convertible Securities etc.) (XI)=(VII+X) As a % of (A+B+C2)	Shareholding , as a % assuming full conversion of convertible securities ( as a percentage of diluted share capital) (XII)= (VII)+(X) As a % of (A+B+C2)	Number of equity shares held in dematerialized form (XVIII)	Reason for not providing PAN	Shareholder type
						No of Voting (XIV) Rights		Total as a % of Total Voting rights					
						Class eg:X	Total						
A1(a)	Individuals/Hindu undivided Family												
<div>AddDelete</div>													
1	Kailash Bai		2679000	2679000	14.73	2679000.00	2679000.00	14.73	2679000	14.73	2679000		Promoter Group
2	Pramod Maheshwari		2116003	2116003	11.63	2116003.00	2116003.00	11.63	2116003	11.63	2116003		Promoter
3	Nawal Kishore Maheshwari		1385800	1385800	7.62	1385800.00	1385800.00	7.62	1385800	7.62	1385800		Promoter
4	Om Prakash Maheshwari		1386300	1386300	7.62	1386300.00	1386300.00	7.62	1386300	7.62	1386300		Promoter
5	Neelima Maheshwari		1339500	1339500	7.36	1339500.00	1339500.00	7.36	1339500	7.36	1339500		Promoter Group
6	Rekha Maheshwari		1339500	1339500	7.36	1339500.00	1339500.00	7.36	1339500	7.36	1339500		Promoter Group
7	Shilpa Maheshwari		1339500	1339500	7.36	1339500.00	1339500.00	7.36	1339500	7.36	1339500		Promoter Group
<a href="#">Click here to go back</a>		Total	11585603	11585603	63.68	11585603.00	11585603.00	63.68	11585603	63.68	11585603		

Sr. No.	Name of the Shareholders (I)	PAN (II)	No. of fully paid up equity shares held (IV)	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 No. of shares on fully diluted basis (including warrants, ESOP, Convertible Securities etc.) (XI)=(VII)+X	Shareholding , as a % assuming full conversion of convertible securities ( as a percentage of diluted share capital) (XII)= (VII)+(X) As a % of (A+B+C2)	Number of equity shares held in dematerialized form (XIV)	Reason for not providing PAN	Sub-categorization of shares					
						No of Voting (XIV) Rights		Total as a % of Total Voting rights					Shareholding (No. of shares) under					
						Class eg: X	Total						Sub-category (i)	Sub-category (ii)	Sub-category (iii)			
BZ(d)	Foreign Portfolio Investors Category I																	
	<div>AddDelete</div>	Disclosure of shareholder holding more than 1% of total number of shares																
	<a href="#">Click here to go back</a>	Total																

Sr. No.	Name of the Shareholders (I)	PAN (II)	No. of fully paid up equity shares held (IV)	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 No. of shares on fully diluted basis (including warrants, ESOP, Convertible Securities etc.) (XI)=(VII+X)	Shareholding , as a % assuming full conversion of convertible securities ( as a percentage of diluted share capital) (XII)= (VII)+(X) As a % of (A+B+C2)	Number of equity shares held in dematerialized form (XIV)	Reason for not providing PAN	Sub-categorization of shares		
						No of Voting (XIV) Rights		Total as a % of Total Voting rights					Shareholding (No. of shares) under		
						Class eg: X	Total						Sub-category (i)	Sub-category (ii)	Sub-category (iii)
B4(I) Bodies Corporate															
	<div><div>Add</div><div>Delete</div></div>	Disclosure of shareholder holding more than 1% of total number of shares													
1	Navneet Education Limited		457000	457000	2.51	457000.00	457000.00	2.51	457000	2.51	457000		0	0	0
2	Optiratoal Ventures LLP		314432	314432	1.73	314432.00	314432.00	1.73	314432	1.73	314432		0	0	0
3	Rajeevjawahar Associates LLP		195169	195169	1.07	195169.00	195169.00	1.07	195169	1.07	195169		0	0	0
<div><div>Click here to go back</div><div>Total</div></div>			966601	966601	5.31	966601.00	966601.00	5.31	966601	5.31	966601		0	0	0

Sr. No.	Name of the Shareholders (I)	PAN (II)	No. of fully paid up equity shares held (IV)	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 No. of shares on fully diluted basis (including warrants, ESOP, Convertible Securities etc.) (XI)=(VII+X)	Shareholding , as a % assuming full conversion of convertible securities ( as a percentage of diluted share capital) (XII)= (VII)+(X) As a % of (A+B+C2)	Number of equity shares held in dematerialized form (XIV)	Reason for not providing PAN	Sub-categorization of shares		
						No of Voting (XIV) Rights		Total as a % of Total Voting rights					Shareholding (No. of shares) under		
						Class eg: X	Total						Sub-category (i)	Sub-category (ii)	Sub-category (iii)
B4(g) Individuals - 1.Individual shareholders holding nominal share capital up to Rs. 2 lakhs.															
		AddDelete		Disclosure of shareholder holding more than 1% of total number of shares											
Click here to go back		Total													

Sr. No.	Name of the Shareholders (I)	PAN (II)	No. of fully paid up equity shares held (IV)	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 No. of shares on fully diluted basis (including warrants, ESOP, Convertible Securities etc.) (XI)=(VII)+X	Shareholding , as a % assuming full conversion of convertible securities ( as a percentage of diluted share capital) (XII)= (VII)+(X) As a % of (A+B+C2)	Number of equity shares held in dematerialized form (XIV)	Reason for not providing PAN	Sub-categorization of shares			
						No of Voting (XIV) Rights		Total as a % of Total Voting rights					Shareholding (No. of shares) under			
						Class eg- X	Total						Sub-category (i)	Sub-category (ii)	Sub-category (iii)	
B4(h) Individuals - ii. Individual shareholders holding nominal share capital in excess of Rs. 2 lakhs.																
Add Delete Disclosure of shareholder holding more than 1% of total number of shares																
1	Manish Jain		285546	285546	1.57	285546.00	285546.00	1.57	285546	1.57	285546		0	0	0	
Click here to go back			Total	285546	285546	1.57	285546.00	285546.00	1.57	285546	1.57	285546		0	0	0

Sr. No.	Category	Category / More than 1 percentage	Name of the Shareholders (I)	PAN (II)	No. of the Shareholders (I)	No. of fully paid up equity shares held (IV)	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 No. of shares on fully diluted basis (including warrants, ESOP, Convertible Securities etc.) (XI)=(VII)+X	Shareholding , as a % assuming full conversion of convertible securities ( as a percentage of diluted share capital) (XII)= (VII)+X As a % of (A+B+C2)	Number of equity shares held in dematerialized form (XIV)	Reason for not providing PAN	Sub-categorization of shares			
									No of Voting (XIV) Rights		Total as a % of Total Voting rights					Shareholding (No. of shares) under			
									Class eg: X	Total						Sub-category (i)	Sub-category (ii)	Sub-category (iii)	
B4(m)	Any Other (specify)																		
	<div>Add</div>	<div>Delete</div>																	
1	Trusts	Category			1	20	20	0.00	20	20	0.00	20	0.00	20			0	0	0
2	HUF	Category			378	773236	773236	4.25	773236	773236	4.25	773236	4.25	773216			0	0	0
3	Clearing Members	Category			6	327441	327441	1.80	327441	327441	1.80	327441	1.80	327441			0	0	0
4	HUF	More than 1 percentage or shareholding	Manish Jain		1	574027	574027	3.16	574027	574027	3.16	574027	3.16	574027			0	0	0
5	IEFP	Category			1	1	1	0.00	1	1	0.00	1	0.00	1			0	0	0
6	Non-Resident Indian (NRI)	Category			169	227872	227872	1.25	227872	227872	1.25	227872	1.25	227872			0	0	0
7	Clearing Members	More than 1 percentage or shareholding	Negen Undiscovered Value Fund		1	206016	206016	1.13	206016	206016	1.13	206016	1.13	206016			0	0	0
			<a href="#">Click here to go back</a>	<a href="#">Total</a>	555	1328570	1328570	7.30	1328570.00	1328570.00	7.30	1328570	7.30	1328550			0	0	0



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Particular	Approved limits (%)	Limits utilized (%)
As on shareholding date	100.00	1.16
As on the end of previous 1st quarter	100.00	1.16
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 limit approved by Board of Directors / shareholders of the Listed entity. In case the listed entity has no Board approved limit, provide details of sectoral / statutory cap prescribed by Government / Regulatory Authorities
- 2) Details of Foreign ownership includes foreign ownership / investments as specified in Rule 2(s) of the Foreign Exchange Management (Non-debt Instruments) Rules, 2019, made under the Foreign Exchange Management Act, 1999.