

Ref: SEC//BSE/NSE//2019-20

Date: 18th February, 2020

To,

Dept. of Corporate Services **BSE Limited**Floor 25, PJ Towers,
Dalal Street,
Mumbai- 400001.

Scrip Code: 540901

Listing Department
National Stock Exchange of India Limited
Exchange Plaza, Bandra Kurla Complex,
Bandra East,
Mumbai- 400051.

Symbol: PRAXIS

Dear Sir/Madam,

Sub: Reg. 31(1)(c) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 – allotment of Equity Shares pursuant to conversion of Compulsorily Debentures (CCDs) of the Company

Pursuant to Regulation 31(1)(c) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, please find enclosed herewith the Shareholding Pattern as on 11th February, 2020 post allotment of 30,00,000 (Thirty Lakh) equity shares of the Company of face value of Rs. 5 each fully paid-up to Future Corporate Resources Private Limited (fka Suhani Trading and Investment Consultants Private Limited) ('FCRPL') on exercise of conversion option of 3,180 CCDs out of 7,500 CCDs originally allotted to FCRPL on 12th December, 2019.

Kindly acknowledge receipt of the same.

Thanking You,

Yours Faithfully,

For Praxis Home Retail Limited

Smita Chowdhury

Company Secretary & Compliance Officer

ACS No. 30227

Encl: a/a



Shareholding	g Pattern under Regulation 31 of SEBI (Listing Obligations and Disclosure Require	ements) Regulations, 2015						
1	Name of Listed Entity: Praxis Home Retail Limited							
2	Scrip Code/Name of Scrip/Class of Security: BSE: 540901 NSE: PRAXIS / Equity Sha	ires						
3	Share Holding Pattern Filed under: Reg. 31(1)(a)/Reg. 31(1)(b)/Reg.31(1)(c)	31(1)(c)						
a.,	If under 31(1)(b) then indicate the report for Quarter ending	N.A.						
b.	If under 31(1)(c) then indicate date of allotment/extinguishment	11-02-2020						
	Declaration: The Listed entity is required to submit the following declaration to the extent of submission of							
4	information:-							

Sr.no	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	2
	Whether the Listed Entity has any shares against which depository receipts		
3	are issued?	*	No
4	Whether the Listed Entity has any shares in locked-in?	Yes	180
5	Whether any shares held by promoters are pledge or otherwise encumbered?	:=:	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.

FOR PRAXIS HOME RETAIL LIMITED

SMITA CHOWDHURY
COMPANY SECRETARY & COMPLIANCE OFFICER

ACS No. 30227

Place: Mumbai

Date :February 18, 2020



Praxis Home Retail Limited

Table I - Summary Statement holding of specified securities

Category			No. of fully paid up equity shares		No. of shares	Total nos. shares held	Shareholdi ng as a %	Number of V	_	ights held ir curities	each class	No. of Shares	Shareholding , as a %		of Locked in		Shares pledged e encumbered	Number of equity shares	
		rs	held	equity shares held	underlying Depositor y Receipts		of total no. of shares (calculate d as per	No of \	oting I	Rights	Total as a % of (A+B+C)	Outstanding convertible securities (including	securities (as a percentage	No. (a)	As a % of total Shares held(b)	No. (a)	As a % of total Shares held(b)	held in dematerialised	
							SCRR, 1957)	eg: X	eg: y			Warrants)	of diluted share capital)						
(1)	(11)	(111)	(IV)	(V)	(VI)	(VII) = (IV)+(V)+ (VI)	(VIII)As a % of (A+B+C2)			(IX)		(X)	(XI)= (VII)+(X) As a % of (A+B+C2)	(XII)	((XIII)		
(A)	Promoter & Promoter Group	14	17061605	0	0	17061605	61.7431	17061605	0	17061605	61.7431	4075471	66.6602	14682558	86.0561	0	0.0000	17061605	
(B) (C)	Public Non Promoter - Non Public	28914	10571603	0	0	10571603	38.2569	10571603	0	10571603	38.2569	0	33.3398	0	0.0000	NA	NA	10522695	
(C1)	Shares Underlying DRs	O	0	0	0	0	0.0000	0	0	0	0.0000	0	0.0000	0	0.0000	NA	NA	0	
(C2)	Shares Held By Employee Trust	C	0	(0	C	0.0000		0	0	0.0000		0.0000	0	0.0000		NA		
	Total	28928	27633208	3 (0	27633208	100.0000	27633208	0	27633208	100.0000	4075471	100.0000	14682558	53.1337	0	0.0000	27584300	

FOR **PRAXIS HOME RETAIL LIMITED**

Place: Mumbai

Date: February 18, 2020

SMITA CHOWDHURY COMPANY SECRETARY & COMPLIANCE OFFICER

ACS No. 30227



	Category & Name of the shareholders	shareho	No. of fully paid up equity shares held	Partly paid-up equity shares	No. of shares underlyi ng	Total nos. shares held	Shareholdin g % calculated as per SCRR,			g Rights held in ea securities	ch class of	No. of Shares Underlying Outstanding convertible	Shareholding, as a % assuming full conversion of convertible		f Locked in ares	Number of pledged or o encumb	therwise	Number of equity shares held in dematerialis
				held	Deposito ry Receipts		1957 As a % of (A+B+C2)	No of	Voti	ng Rights	Total as a % of (A+B+C)	securities (including	securities (as a percentage of diluted share	No. (a)	As a % of total Shares	No. (a)	As a % of total Shares	ed form
					Receipts			Class eg: X	Clas s eg:	Total		Warrants)	capital)		held(b)		held(b)	
	(1)	(111)	(IV)	(V)	(VI)	(VII) = (IV)+(V)+ (VI)	(VIII) As a % of (A+B+C2)		LV	(IX)		(X)	(XI)= (VII)+(X) As a % of (A+B+C2)	()	(II)	(XIII)	(XIV)
1	Indian																	
(a)	Individuals / Hindu Undivided Family	11	174754	0	0	174754	0.6324	174754	0	174754	0.6324	C	0.5511	0	0.0000	0	0.0000	174754
	Ashni Kishore Biyani	1						3557				9 0	0.0112	0	0.0000	0	0.0000	3557
	Anil Biyani	1	106					106		106					0.0000	0	0.0000	106
	Gopikishan Biyani	1			_			106	_	100			0.0003	0	0.0000	0	0.0000	106
	Kishore Biyani	1	106		_			106	_	100			010003		0.0000	0	0.0000	106
	Laxminarayan Biyani	1	106		_			106	_				0.0003	0	0.0000	0	0.0000	106
	Rakesh Biyani	1	106	+	_			106	-	100	-		0.0003	0		0	0.0000	106
	Sunil Biyani	1	106					106		100	-		010000		0.0000	0	0.0000	106
	Vijay Biyani	1	106		_			106							0.0000	0	0.0000	106
	Vivek Biyani	1	106	-				106	_	106					0.0000	0	0.0000	106
	Sangita Biyani	1		-		200000		166566					0.000		0.0000	0	0.0000	166566
	Avni Biyani	1		_		0,00		3783	_	3700	-		0.0119	0	0.0000	0	0.0000	3783
(b)	Central Government / State Government(s)	C					0.0000	O			0.0000	0	0.0000	0	0.0000	0	0.0000	0
(c)	Financial Institutions / Banks	() () (0.0000	C) (0	0.0000		0.0000	0	0.0000	0	0.0000	0
(d)	Any Other (Specify)																	
	Bodies Corporate	3	16886851	L C) (16886851	61.1107	16886851		16886851	61.1107	4075471	66.1091	14682558	86.9467	0	0.0000	16886851
	Future Corporate Resources Private Limited (Formerly known as Suhani Trading and Investment Consultants Private Limited (*)(@)	i	1 14682558	3 (14682558	53.1337	14682558	3 (14682558	53.1337	4075471	59.1574	14682558	100.0000	0	0.0000	14682558
	Akar Estate And Finance Private Limited		1 50		0 (50	0.0002	50	0	50	0.0002	2 (0.0002	0	0.0000	0	0.0000	50
	Surplus Finvest Private Limited		2204243	3 (0 (2204243	7.9768	2204243	3 (2204243	7.9768	3 (6.9515	0	0.0000	0	0.0000	2204243
	Retail Trust (^)		0 () (0 (0	0.0000) () (0.0000) (0.0000	0	0.0000	0		
	Sub Total (A)(1)	14	4 1706160	5 (0 (1706160	61.7431	17061605	5 (17061605	61.7431	4075471	66.6602	14682558		0		
2	Foreign																	
(a)	Individuals (Non-Resident Individuals / Foreign Individuals)		0	0	0	0	0.0000	(0		0.0000		0.0000	0	0.0000	0	0.0000	0
(b)	Government	1	0	0 (0	0	0.0000) (0 (0.0000	0 0	0.0000	0	0.0000	0	0.0000	0
(c)	Institutions		0	0 (0	0	0.0000		0 0	0 (0.0000	0 0	0.0000			0		
	Foreign Portfolio Investor		0	0 (0	0	0.0000) (0 (0.0000) (0.0000		0.0000	0		
_	Any Other (Specify)		0	0	0	0	0.0000	(0 (0 (0.0000	0 0				0		10
	Sub Total (A)(2)		0	0	0	0	0.0000	(0 (0 (0.0000	0 0	0.0000		0.0000	0		
	Total Shareholding Of Promoter And Promoter Group (A)= (A)(1)+(A)(2)	1	4 1706160	5	0	0 1706160	61.7431	17061605	5 (17061609	61.7431	4075471	66.6602	14682558		0		

(*) Suhani Trading and Investment Consultants Private Limited (now known as Future Corporate Resources Private Limited, Manz Retail Pvt Ltd, Weavette Business Ventures Limited, ESES Commercials Pvt Ltd, Gargi Business Ventures Pvt Ltd and Suhani Trading and Investment Consultants Private Limited ("the Transferee Company") which was approved by Hon'ble National Company Law Tribual, Mumbai Bench and made effective on 14th November, 2017. Further the name of Suhani Trading and Investment Consultants Private Limited was changed to Future Corporate Resources Private Limited with effect from December 11, 2018

(^) Holding controlling stake in one of the promoter entity
(@) Equity shares aggregating to 30,00,000 (Thirty Lakh) alloted to Future Corporate Resources Private Limited (FCRPL) on exercise of conversion option of 3,180 Compulsorily Convertible Debentures (CCDs) out of 7,500 CCDs originally alloted on 12th December, 2019 shall be under lock - in accordance with Regulation 167 of the SEBI (ICDR) Regulations, 2018.

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.

(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 Takcovers) Regulations, 2011.

FOR PRAXIS HOME RETAIL LIMITED

SMITA CHOWDHURY MY SECRETARY & COMPLIANCE OFFICER ACS No. 30227



Sl.No.	Category & Name of the shareholders	Nos. of shareholders	No. of fully paid up equity shares held	paid- up	No. of shares underl ying	Total nos. shares held	Shareholding % calculated as per SCRR, 1957 As a % of (A+B+C2)	Number of \	seci	urities		No. of Shares Underlying Outstanding convertible	Shareholding , as a % assuming full conversion of convertible		shares	pledged encu	r of Shares or otherwise mbered	Number of equity shares held in dematerialise
			neiu	equity shares held	Deposi tory Receip		or (Avbvc2)	Class eg: X	f Voting R Class eg: y	Total	Total as a % of (A+B+C)	securities (including Warrants)	securities (as a percentage of diluted share capital)	No. (a)	As a % of total Shares held(b)	No. (a)	As a % of total Shares held(b)	d fa
	(1)	(III)	(IV)	(V)		(VII) = (IV)+(V)+ (VI)	(VIII) As a % of (A+B+C2)			(IX)		(X)	(XI)= (VII)+(X) As a % of (A+B+C2)		(XII)	(XIII)	(XIV)
1	Institutions																	
(a)	Mutual Fund	2	270027	0	0	270027	0.9772	270027	0	270027	0.9772	0	0.8516	0	0.0000	NA	NA	270027
(b)	Venture Capital Funds	(0	0	0	0	0.0000		-	0	0.0000	0	0.0000	0	0.0000	NA	NA	0
(c)	Alternate Investment Funds		631610	0	0	631610	2.2857	631610	0	631610	2.2857	0	1.9919	0	0.0000	NA	NA	631610
(d)	Foreign Venture Capital Investors	(0	0	0	0	0.0000	0	0	0	0.0000	0	0.0000	0	0.0000	NA	NA	0
(e)	Foreign Portfolio Investor	9	1223922	0	0	1223922	4.4292	1223922	0	1223922	4.4292	0	3.8599	0	0.0000	NA	NA	1223922
	India Opportunities Growth Fund Ltd- Pinewood Strategy		1133993	0	0	1133993	4.1037	1133993	0	1133993	4.1037		3.5763	0	0.0000	NA	NA	1133993
(f)	Financial Institutions / Banks		4 184151	. 0	0	184151	0.6664	184151	0	184151	0.6664	0	0.5808	0	0.0000	NA	NA	184151
(g)	Insurance Companies		1 20	0	0	20	0.0001	1 20	0	20	0.0001	0		1	1		NA	20
(h)	Provident Funds/ Pension Funds		0 0	0	0	0	0.0000	0	0	0	0.0000	C	0.0000	0	0.0000	NA	NA	0
(i)	Any Other (Specify)		0 0	0	0	0	0.000		0	0	0.0000		0.0000	0			NA	0
	Sub Total (B)(1)	2:	1 2309730	0	0	2309730	8.358	2309730	0	2309730	8.3585	0		_			NA	2309730
2	Central Government/ State Government(s)/ President of India		0 0	0	0	0	0.000			0	0.0000		0.0000		0.0000		NA	0
	Sub Total (B)(2)		0 0) 0	0	0	0.000	0	0	0	0.0000	C	0.0000	0	0.0000	NA	NA	0
3	Non-Institutions		0 0) (0	0	0.000	0	0	0	0.0000	(0.0000) (0.0000	NA	NA	0
(a)	Individuals	2735	8 2873505	6 0) (2873505	10.398	7 2873505	0	2873505	10.3987	(9.0622		0.0000	NA	NA	2824825
	i. Individual shareholders holding nominal share capital up to Rs. 2 lakhs.	2735	2 2246670	0 0	0	2246670	8.130	2246670	0	2246670	8.1303	(7.0853	C	0.0000	NA	NA	2197990
	ii. Individual shareholders holding nominal share capital in excess of Rs. 2 lakhs.		6 62683	5 0	0	626835	2.268	4 626835	5 0	626835	2.2684	(1.9769		0.0000	NA	NA	626835
(b)	NBFCs registered with RBI		0	0 () (0	0.000	0 (0 0	C	0.0000	(0.0000) (0.0000	NA	NA	(
(c)	Employee Trusts		0 () () (0	0.000	0 0	0 0	C	0.0000	(0.0000) (0.0000	NA	NA	0
(d)	Overseas Depositories(holding DRs) (balancing figure)		0 (0 () (0	0.000	0 (0	C	0.0000	(0.0000	0	0.0000	NA	NA	0
(e)	Any Other (Specify)	153	5 5388368	8 () (5388368	19.499	5388368	8 0	5388368	19.4996		16.9934	1 (0.0000	NA	NA	5388140
,-,	Trusts		3 4158	_) (41581			1 0	41581					0.0000		NA	41581
	Foreign Nationals		1	5 () (5	0.000	0 !	5 0	5	0.0000		0.0000			-	NA	5
	Hindu Undivided Family	54	13 22753	6 () (227536	0.823	4 227530	6 0	227536	0.8234		0.7176	-			NA	227536
	Non Resident Indians (Non Repat)	28		_	0 (114797			7 0	114797							NA	114797
	Non Resident Indians (Repat)	35			0 0	61102			2 0	61102			0.1927		0.0000		NA	60992
	Foreign Portfolio Investor (Individual)		1 8	_	0 0	0 80			+	80	-		0.0003	-	0.0000		NA	80
	Clearing Member	1	17 50		0 0	500				500			0.0016		0.0000		NA	500
	Directors or Director's Relatives		2 105	0 (0 0	1050	0.003	8 105	0 0	1050		3	0.0033	-	0.0000		NA	1050
	Bodies Corporate	33			0 0	0 4941717		3 494171	7 0	4941717			15.5847	+			NA	4941599
	Bennett, Coleman & Company Limited		115573	7	0	0 1155737	4.182	4 115573	7 0	1155737			3.6449	9 (0.0000		NA	1155737
	Brand Equity Treaties Limited		102999		0	0 1029999				1029999			3.2483		0.0000		NA	1029999
	Heritage Foods Limited		89237	_	0	0 892373	*		_	892373			2.8143		0.0000		NA	892371
	Aadi Financial AdvisorsLLP		69853	_	0	0 698538				698538			2.2030				NA	698538







SI.No.	Category & Name of the shareholders	Nos. of	No. of fully	Partly	No. of	Total nos.	Shareholding %	Number of \	oting Rig	hts held in e	ach class of	No. of Shares	Shareholding, as a	Numb	er of Locked in	Number	of Shares	Number of
		shareholders	paid up	paid-	shares	shares held	calculated as per	securities				Underlying	% assuming full	% assuming full sha		pledged or otherwise		equity shares
			equity shares	up	underl		SCRR, 1957 As a %					Outstanding	conversion of			encumbered		held in
			held	equity	ying		of (A+B+C2)	No of	Voting R	ights	Total as a	convertible	convertible	No. (a)) As a % of total	No. (a)	As a % of	dematerialise
				shares	Deposi				J	Ü	% of	securities	securities		Shares held(b)		total Shares	d form
				held	tory						(A+B+C)	(including	(as a percentage of		onares nera(s)		held(b)	
					Receip			Class	Class	Total	` ′	Warrants)	diluted share				cia(z)	
					ts			eg: X	eg: y				capital)					
	(1)	(III)	(IV)	(V)	(VI)	(VII) = (IV)+(V)+	(VIII) As a % of	(IX)				(X)	(XI)= (VII)+(X) As a %		(XII)	(XIII)		(XIV)
						(VI)	(A+B+C2)						of (A+B+C2)					
	Equity Intelligence India Private Limited		426992	. 0	0	426992	1.5452	426992	0	426992	1.5452	0	1.3466	(0.0000	NA	NA	426992
	Sub Total (B)(3)	28893	8261873	0	0	8261873	29.8983	8261873	0	8261873	29.8983	0	26.0556		0.0000	NA	NA	8212965
	Total Public Shareholding (B)= (B)(1)+(B)(2)+(B)(3)	28914	10571603	0	0	10571603	38.2569	10571603	0	10571603	38.2569	0	33.3398	(0.0000	NA	NA	10522695

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

Name of Shareholder	Name of Person Acting in Concert(PAC)	No. of Shares	Holding%
Bennett, Coleman & Company Limited & PACs	1. Brand Equity Treaties Ltd., 2. Vardhaman Publishers Ltd., 3. Dharmayug Investments Ltd.	2313861	8.37
Mangal Bhanshali & PACs	 AADI Financial Advisors LLP 2. Akash Bhanshali 3. Blue Daimond Properties Private Limited 4. Enam Investment & Services Pvt Ltd. 5. Lata Bhanshali 6. Mansi Bhanshali 7. Meenu Bhanshali 8. Manek Bhanshali (HUF) 9. Payal Bhanshali 10. Profitex Shares and Securities Private Limited 11. Suraj Bhanshali 12.Vallabh Bhanshali 	1469228	5.32

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	No. of Shares
184	5034

(1) PAN would not be displayed on website of Stock Exchange(s).

(2) The above format needs to be disclosed along with the name of following persons:Institutions/Non Institutions 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 and the balance to be disclosed as held by custodian.

Place: Mumbai

Date :February 18, 2020

FOR PRAXIS HOME RETAIL LIMITED

SMITA CHOWDHURY

COMPANY SECRETARY & COMPLIANCE OFFICER

ACS No. 30227



Praxis Home Retail I	Limit	ted
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Table IV - Statement showing shareholding pattern of the Non Promoter- Non Public shareholder

			Nos. of	No. of	Partly	No. of	Total nos.	Sharehold	Number of	Voting Rig	hts held in	each class	No. of	Shareholding, as	Number o	f Locked in	Number	of Shares	Numb
			sharehold	fully paid	paid-up	shares	shares	ing %		of sec	urities		Shares	a % assuming full	1	ares	pledged o	r otherwise	
			ers	up equity	equity	underlyin	held	calculated					Underlyin	conversion of				nbered	share
				shares	shares	g		as per					g	convertible					held i
				held	held	Depositor		SCRR,	No of	f Voting Ri	ghts	Total as a	Outstandi	securities (as a	No. (a)	As a % of	No. (a)	As a % of	demate
						y Receipts		1957 As a				% of	ng	percentage of		total		total	lised fo
								% of		-1		(A+B+C)	convertibl	diluted share		Shares		Shares	
								(A+B+C2)	Class eg: X	Class eg: y	Total		e	capital)		held(b)		held(b)	
	Category & Name of the shareholders	PAN	1										securities						
	(1)	(11)	(111)	(IV)	(V)	(VI)	(VII) =	(VIII) As a	a (IX)		(X) (XI)= (VII)+(X) As		(XI)= (VII)+(X) As a (XII)		(XIII)		(XIV)		
							(IV)+(V)+	% of					` '	% of (A+B+C2)	,	<i>'</i>	,	,	,
							(VI)	(A+B+C2)											
1	Custodian/DR Holder		0	0	C	0	0	0	0	0	(0	0	0	0	0	NA	NA	
	Employee Benefit Trust (under SEBI (Share based Employee																		
2	Benefit) Regulations, 2014)		0	0	C	0	C	0	0	0	(0 0	0	0	0	0	NA	NA	
	Total Non-Promoter- Non Public Shareholding (C)=																		
	(C)(1)+(C)(2)		C	0	(0	0	0	0	0	(0 0	0	0	0	0	NA	NA	

Note:

- (1) PAN would not be displayed on website of Stock Exchange(s).
- (2) The above format needs to disclose name 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 and the balance to be disclosed as held by custodian.

Place: Mumbai

Date :February 18, 2020

FOR PRAXIS HOME RETAIL LIMITED

SMITA CHOWDHURY

COMPANY SECRETARY & COMPLIANCE OFFICER

ACS No. 30227

Praxis Home Retail Limited Table V - Statement showing details of Significant Beneficial Owners Date of creation / acquisition of significant Details of holding/ exercise of right of the SBO in the Sr. No **Details of the SBO Details of the Registered Owner** reporting company, whether direct or indirect*: beneficial (111) interest# (11) (1) Name (IV) Name **Nationality Nationality** Whether by virtue of: Shares Voting Rights Rights on distributable dividend or any other distributio Exercise of control Exercise of significant influence 1 Kishore Biyani Indian Future Corporate Resources Private Indian Exercise of significant influence 08-12-2017 Limited (Formerly known as Suhani Trading and Investment Consultants Private Limited)

This column shall have the details as specified by the listed entity under Form No. BEN-2 as submitted to the Registrar.

Place: Mumbai

Date: February 18, 2020

FOR PRAXIS HOME RETAIL LIMITED

SMITA CHOWDHURY
COMPANY SECRETARY & COMPLIANCE OFFICER

ACS No. 30227

PRAXIS THOME RETAIL LIMITED

^{*} In case the nature of the holding/ exercise of the right of a SBO falls under multiple categories specified under (a) to (e) under Column III, multiple rows for the same SBO shall be inserted accordingly for each of the categories.