

## Annexure

### General FAQs:

**1. How to distinguish a deceased person in shareholding pattern in case Promoter/Promoter Group is Individual?**

In an event of demise of an individual belonging to Promoter or Promoter Group where the shares held by such individual are not transmitted to the legal heir as on the end of the quarter, the company should disclose detailed notes for the same in the shareholding pattern. Upon transmission of the shares to the legal heir(s), the company can exclude names of the Late Promoter/Promoter Group(s) individual from the forthcoming shareholding pattern, while including the name of legal heir the Company should mention detailed note about the transmission of shares. Further, till the time shares are not transmitted to the legal heir, the name(s) of deceased person should be continued to be included in Promoter/Promoter Group(s) while filing shareholding pattern with the Stock Exchange.

**2. How to disclose name of Promoter/Promoter Group Company in shareholding pattern which got wound up or dissolved post-merger / amalgamation or struck off by ROC?**

In an event, the list of Promoter / Promoter Group includes Company which get wound up or dissolved or has been struck off by ROC, the Company should mention detailed note(s) while filing shareholding pattern from forthcoming quarter.

**3. If a shareholder has already been disclosed in Table II (Statement showing shareholding pattern of the Promoter and Promoter Group) and also falls into one of the categories in Table III (Statement showing shareholding pattern of the public shareholder), should they be disclosed again in Table III?**

No. Any shareholder whose shareholding has already been disclosed in Table II should not be disclosed again in Table III. In other words, any shareholder falling under the definition of "promoter" or "promoter group" should not be disclosed in Table III.

**4. If a shareholder is falling under more than one category in Table III, then the same shall be classified under which category?**

Categorization and disclosure of each shareholding category should be carried out in the order prescribed in the format of the shareholding pattern. 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 format. Shareholding under any of the categories shall be unique and will not be duplicated under multiple categories.

**5. How do we report sub-categorization of shares under column no. (XV) in Table III in case any shareholder category comprises of multiple sub-categories?**

In case any shareholder category comprises of multiple sub-categories, shareholding (no. of shares) under each sub-category needs to be separately included under the respective sub-categories under column no. (XV).

**6. Can the name of the promoter and/ or promoter group be removed from the Shareholding Pattern during the Quarter in case the Shares are transferred/sold?**

It may be noted that as per Regulation 31(4) of SEBI (LODR) Regulations, 2015, all entities falling under promoter and promoter group shall be disclosed separately in the shareholding pattern appearing on the website of all stock exchanges having nationwide trading terminals where the specified securities of the entity are listed, in accordance with the formats specified by the Board, even if the holding of such entity is NIL.

Therefore, name of the promoter can be removed only after seeking approval of Reclassification from the Exchange. Meanwhile, companies shall continue to show the promoters/promoter group with nil shareholding till the approval for Reclassification is granted from Exchange.

**7. In case if the Company doesn't have Significant Beneficiary owner, what details the Company has to give?**

In case if Company doesn't have Significant Beneficiary owner as defined under Section 90 of the Companies Act 2013, in declaration sheet the Company's need to select "No".

**8. What has to be entered in case of Trust or HUF, i.e., name of the Trustee or Karta?**

The Company can give the name of the Trust or HUF, however in case of Promoter's & Promoter's Group consist of Trust or HUF then Company needs to enter the name of Trustee or Karta respectively in the bracket.

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