General information about company	
Scrip code	538778
NSE Symbol	
MSEI Symbol	
ISIN	INE149Q01013
Name of the company	Akashdeep Metal Industries Limited
Whether company is SME	No
Class of Security	Equity Shares
Type of report	Quarterly
Quarter Ended / Half year ended/Date of Report (For Prelisting / Allotment)	30-06-2020
Date of allotment / extinguishment (in case Capital Restructuring selected) / Listing Date	
Shareholding pattern filed under	Regulation 31 (1) (b)

	Declaration												
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 the Listed Entity has any shares against which depository receipts are issued?	No	No	No	No								
5	Whether the Listed Entity has any shares in locked-in?	Yes	Yes	No	No								
6	Whether any shares held by promoters are pledge or otherwise encumbered?	No	No										
7	Whether company has equity shares with differential voting rights?	No	No	No	No								
8	Whether the listed entity has any significant beneficial owner?	Yes											

	Table I - Summary Statement holding of specified securities													
	Category	Nos. Of	No. of fully paid	No. Of Partly	No. Of shares	Total nos.	Shareholding as a % of total no. of	Number of seasof		g Rights he s (IX)	eld in each			
Category (I)	of shareholder	shareholders	up equity	paid-up equity	underlying Depository	held (VII)	shares (calculated as per SCRR, 1957)	No of Vot	ting (XI	V) Rights	Total as a			
	(II)	(III)	shares held (IV)	shares held (V)	Receipts (VI)	= (IV)+ (VI)	(VIII) As a % of (A+B+C2)	Class eg: X	Class eg:y	Total	% of (A+B+C)			
(A)	Promoter & Promoter Group	25	6189091			6189091	72.79	6189091		6189091	72.79			
(B)	Public	659	2313530			2313530	27.21	2313530		2313530	27.21			
(C)	Non Promoter- Non Public													
(C1)	Shares underlying DRs													
(C2)	Shares held by Employee Trusts													
	Total	684	8502621			8502621	100	8502621		8502621	100			

		Tabl	e I - Summ	ary Statemen	nt holding of speci	fied secu	rities			
Category		Shares Underlying	No. Of Shares Underlying Outstanding convertible	No. Of Shares Underlying Outstanding convertible convertible securities (as a	Number of Locked in (XII)	Shar pled othe	ged or rwise imbered	Number of equity shares held in		
(I)	shareholder (II)	convertible securities (X)	Outstanding Warrants (Xi)	securities and No. Of Warrants (Xi) (a)	percentage of diluted share capital) (XI)= (VII)+(X) As a % of (A+B+C2)	No. (a)	As a % of total Shares held (b)	No. (a)	As a % of total Shares held (b)	dematerialized form (XIV)
(A)	Promoter & Promoter Group				72.79	1734211	28.02			6189091
(B)	Public				27.21					2312730
(C)	Non Promoter- Non Public									
(C1)	Shares underlying DRs									
(C2)	Shares held by Employee Trusts									
	Total				100	1734211	20.4			8501821

ŗ	Гable II - Staten	nent showi	ng share	holdin	g pattern	of the P	romoter and	Promoto	er Gro	oup	
			No. of	No. Of Partly	No. Of	Total nos.	Shareholding as a % of total			g Rights he	ld in
Sr.	Category & Name of the	Nos. Of shareholders	fully paid up equity	paid- up equity	shares underlying Depository	shares held (VII) =	no. of shares (calculated as per SCRR,	No of Vot	ing (XI	V) Rights	Total as a %
	Shareholders (I)	(III)	shares held (IV)	shares held (V)	Receipts (VI)	(IV)+ (V)+ (VI)	1957) (VIII) As a % of (A+B+C2)	Class eg:	Class eg:y	Total	of Total Voting rights
A	Table II - Statement	showing share	holding pa	ttern of th	ne Promoter a	nd Promot	er Group				
(1)	Indian										
(a)	Individuals/Hindu undivided Family	24	6087792			6087792	71.6	6087792		6087792	71.6
(d)	Any Other (specify)	1	101299			101299	1.19	101299		101299	1.19
Sub-Total (A) (1)		25	6189091			6189091	72.79	6189091		6189091	72.79
(2)	Foreign										
Total Shareholding of Promoter and Promoter Group (A)= (A)(1)+(A) (2)		25	6189091			6189091	72.79	6189091		6189091	72.79
В	Table III - Statemen	t showing shar	eholding pa	attern of t	the Public sha	reholder					
(1)	Institutions										
(3)	Non-institutions										
(a(i))	Individuals - i.Individual shareholders holding nominal share capital up to Rs. 2 lakhs.	636	479491			479491	5.64	479491		479491	5.64
(a(ii))	Individuals - ii. Individual shareholders holding nominal share capital in	7	682288			682288	8.02	682288		682288	8.02

	excess of Rs. 2 lakhs.									
(e)	Any Other (specify)	16	1151751			1151751	13.55	1151751	1151751	13.55
Sub-Total (B) (3)		659	2313530			2313530	27.21	2313530	2313530	27.21
Total Public Shareholding (B)=(B)(1)+ (B)(2)+(B)(3)		659	2313530			2313530	27.21	2313530	2313530	27.21
С	Table IV - Statemen	t showing shar	eholding pa	attern of t	the Non Prom	noter- Non	Public shareholde	r		
Total (A+B+C2)		684	8502621			8502621	100	8502621	8502621	100
Total (A+B+C)		684	8502621			8502621	100	8502621	8502621	100

Т	able II - Sta	ntement sho	owing shareho	olding pattern of	the Pron	noter a	nd P	romoter Grou	ıp
	No. Of Shares Underlying	No. of Shares	No. Of Shares Underlying Outstanding	Shareholding, as a % assuming full conversion of convertible	Number of Locked in (XII)		pled othe	aber of Shares ged or rwise mbered (XIII)	Number of
Sr.	Outstanding convertible securities (X)	Underlying Outstanding Warrants (Xi)	convertible securities and No. Of Warrants (Xi) (a)	securities (as a percentage of diluted share capital) (XI)= (VII)+(X) As a % of (A+B+C2)	No. (a)	As a % of total Shares held (b)	No. (a)	As a % of total Shares held (b)	equity shares held in dematerialized form (XIV)
A	Table II - Stat	ement showin	g shareholding p	attern of the Promoter	and Promo	oter Grou	ıp		
(1)	Indian								
(a)				71.6	1734211	28.49			6087792
(d)				1.19	0	0			101299
Sub-Total (A)(1)				72.79	1734211	28.02			6189091
(2)	Foreign								
Total Shareholding of Promoter and Promoter Group (A)= (A)(1)+(A) (2)				72.79	1734211	28.02			6189091
В	Table III - Sta	itement showii	ng shareholding	pattern of the Public sl	hareholder				
(1)	Institutions								
(3)	Non-institutio	ons							
(a(i))				5.64					478691
(a(ii))				8.02					682288
(e)				13.55					1151751
Sub-Total (B) (3)				27.21					2312730
Total Public Shareholding				27.21					2312730

(B)=(B)(1)+ (B)(2)+(B) (3)									
С	Table IV - Sta	tement showing	ng shareholding j	pattern of the Non Pro	moter- No	n Public	sharel	nolder	
Total (A+B+C2)				100	1734211	20.4			8501821
Total (A+B+C)				100	1734211	20.4			8501821
Disclosure of 1	notes on shareh	olding pattern						Textual Information(1)	

	Text Block
Textual Information()	1.PAN would not be displyed on website of Stock Exchnage(s) 2. The above format needs to be diclosed alongwith the name of following pesons- Institutions/ Non Institutions holding more than 1% of the total nunber of shares. 3. With respect to 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 custodian. 4. Details of the shareholders acting as persons in Concert including their Shareholding (No. and %) 5. Details of Shares which remain unclaimed may be given here alongwith details such as number of shareholders, outstanding shares held in demat / unclaimed suspense account voting rights which are frozen etc. Note: * 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. # This column shall have the details as specified by the listed entity under Form No. BEN-2 as submitted to the Registrar.

		Individ	luals/Hindu u	ndivided Fam	ily		
Searial No.	1	2	3	4	5	6	7
Name of the Shareholders (I)	RAJESH KUMAR GUPTA	YASH PAL GUPTA	SAROJ GUPTA	REKHA GUPTA	SUMAN GUPTA	RAJESH KUMAR HUF	SAURABH GUPTA
PAN (II)	AAGPG1933N	AABPY3801C	ACAPG4673M	AAOPG3268L	AAHPG4506G	AABHR5315J	AHZPG0315L
No. of fully paid up equity shares held (IV)	1092150	627308	600923	598476	578969	538025	353074
No. Of Partly paid- up equity shares held (V)							
No. Of shares underlying Depository Receipts (VI)							
Total nos. shares held (VII) = (IV)+ (V)+ (VI)	1092150	627308	600923	598476	578969	538025	353074
Shareholding as a % of total no. of shares (calculated as per SCRR, 1957) (VIII) As a % of (A+B+C2)	12.84	7.38	7.07	7.04	6.81	6.33	4.15
Number of Voting	Rights held in each	class of securities	es (IX)				
Class eg:X	1092150	627308	600923	598476	578969	538025	353074
Class eg:y							
Total	1092150	627308	600923	598476	578969	538025	353074
Total as a % of Total Voting rights	12.84	7.38	7.07	7.04	6.81	6.33	4.15
No. Of Shares Underlying Outstanding convertible securities (X)							
No. of Shares							

Underlying Outstanding Warrants (Xi)							
No. Of Shares Underlying Outstanding convertible securities and No. Of Warrants (Xi) (a)							
Shareholding, as a % assuming full conversion of convertible securities (as a percentage of diluted share capital) (XI)= (VII)+(Xi)(a) As a % of (A+B+C2)	12.84	7.38	7.07	7.04	6.81	6.33	4.15
Number of Locked	in shares (XII)						
No. (a)	307180	627308	0	598476	0	0	0
As a % of total Shares held (b)	28.13	100	0	100	0	0	0
Number of Shares	pledged or otherwi	se encumbered (X	KIII)				
No. (a)							
As a % of total Shares held (b)							
Number of equity shares held in dematerialized form (XIV)	1092150	627308	600923	598476	578969	538025	353074
Reason for not prov	viding PAN						
Reason for not providing PAN							
Shareholder type	Promoter	Promoter Group	Promoter Group	Promoter Group	Promoter Group	Promoter Group	Promoter Group

		Indivi	duals/Hindu	undivided Fa	mily		
Searial No.	8	9	10	11	12	13	14
Name of the Shareholders (I)	PARVEEN GUPTA HUF	PARVEEN GUPTA	SUBASH RANI	SACHIN GUPTA HUF	YASH PAL HUF	SACHIN GUPTA	RACHIT GUPTA
PAN (II)	AAAHP7090R	ACAPG7884N	AHIPR4635F	AAPHS5011J	АААНҮ2937С	AEMPG2079R	AMRPG7143B
No. of fully paid up equity shares held (IV)	336891	201247	152181	148804	136369	109207	77835
No. Of Partly paid- up equity shares held (V)							
No. Of shares underlying Depository Receipts (VI)							
Total nos. shares held (VII) = (IV)+ (V)+ (VI)	336891	201247	152181	148804	136369	109207	77835
Shareholding as a % of total no. of shares (calculated as per SCRR, 1957) (VIII) As a % of (A+B+C2)	3.96	2.37	1.79	1.75	1.6	1.28	0.92
Number of Voting	Rights held in each	h class of securitie	es (IX)				
Class eg:X	336891	201247	152181	148804	136369	109207	77835
Class eg:y							
Total	336891	201247	152181	148804	136369	109207	77835
Total as a % of Total Voting rights	3.96	2.37	1.79	1.75	1.6	1.28	0.92
No. Of Shares Underlying Outstanding convertible securities (X)							
No. of Shares Underlying Outstanding Warrants (Xi)							

No. Of Shares Underlying Outstanding convertible securities and No. Of Warrants (Xi) (a)							
Shareholding, as a % assuming full conversion of convertible securities (as a percentage of diluted share capital) (XI)= (VII)+(Xi)(a) As a % of (A+B+C2)	3.96	2.37	1.79	1.75	1.6	1.28	0.92
Number of Locked	in shares (XII)						
No. (a)	0	201247	0	0	0	0	0
As a % of total Shares held (b)	0	100	0	0	0	0	0
Number of Shares	pledged or otherwi	ise encumbered (2	XIII)				
No. (a)							
As a % of total Shares held (b)							
Number of equity shares held in dematerialized form (XIV)	336891	201247	152181	148804	136369	109207	77835
Reason for not prov	Reason for not providing PAN						
Reason for not providing PAN							
Shareholder type	Promoter Group	Promoter	Promoter Group	Promoter Group	Promoter Group	Promoter Group	Promoter Group

	Individuals/Hindu undivided Family							
Searial No.	15	16	17	18	19	20	21	
Name of the Shareholders (I)	AGAM GUPTA	TRIPTI GUPTA	PRACHI GUPTA	SONAM GUPTA	RACHIT GUPTA HUF	ROHIN GUPTA	GOPAL DASS GUPTA HUF	
PAN (II)	BDLPG3156N	AIXPG2163K	CBPPS3976P	AGNPV7533N	AARHR4330M	ALMPG1616R	AACHG3371G	
No. of fully paid up equity shares held (IV)	70625	65670	58544	57672	57333	50337	50308	
No. Of Partly paid- up equity shares held (V)								
No. Of shares underlying Depository Receipts (VI)								
Total nos. shares held (VII) = (IV)+ (V)+ (VI)	70625	65670	58544	57672	57333	50337	50308	
Shareholding as a % of total no. of shares (calculated as per SCRR, 1957) (VIII) As a % of (A+B+C2)	0.83	0.77	0.69	0.68	0.67	0.59	0.59	
Number of Voting	Rights held in each	ch class of secur	ities (IX)					
Class eg:X	70625	65670	58544	57672	57333	50337	50308	
Class eg:y								
Total	70625	65670	58544	57672	57333	50337	50308	
Total as a % of Total Voting rights	0.83	0.77	0.69	0.68	0.67	0.59	0.59	
No. Of Shares Underlying Outstanding convertible securities (X)								
No. of Shares Underlying Outstanding Warrants (Xi)								

No. Of Shares Underlying Outstanding convertible securities and No. Of Warrants (Xi) (a)							
Shareholding, as a % assuming full conversion of convertible securities (as a percentage of diluted share capital) (XI)= (VII)+(Xi)(a) As a % of (A+B+C2)	0.83	0.77	0.69	0.68	0.67	0.59	0.59
Number of Locked	in shares (XII)						
No. (a)	0	0	0	0	0	0	0
As a % of total Shares held (b)	0	0	0	0	0	0	0
Number of Shares	pledged or otherv	vise encumbered	(XIII)				
No. (a)							
As a % of total Shares held (b)							
Number of equity shares held in dematerialized form (XIV)	70625	65670	58544	57672	57333	50337	50308
Reason for not prov	viding PAN						
Reason for not providing PAN							
Shareholder type	Promoter Group	Promoter Group	Promoter Group	Promoter Group	Promoter Group	Promoter Group	Promoter Group

	Individuals/Hindu undivided Family						
Searial No.							
	22	23	24				
Name of the Shareholders (I)	ROHEEN GUPTA HUF	SAURABH GUPTA HUF	PRERNA GUPTA	Click here to go back			
PAN (II)	AASHR0823A	AAWHS0353N	AYGPG3569A	Total			
No. of fully paid up equity shares held (IV)	45410	41358	39076	6087792			
No. Of Partly paid- up equity shares held (V)							
No. Of shares underlying Depository Receipts (VI)							
Total nos. shares held (VII) = (IV)+ (V)+ (VI)	45410	41358	39076	6087792			
Shareholding as a % of total no. of shares (calculated as per SCRR, 1957) (VIII) As a % of (A+B+C2)	0.53	0.49	0.46	71.6			
Number of Voting	Rights held in each class of secur	rities (IX)					
Class eg:X	45410	41358	39076	6087792			
Class eg:y							
Total	45410	41358	39076	6087792			
Total as a % of Total Voting rights	0.53	0.49	0.46	71.6			
No. Of Shares Underlying Outstanding convertible securities (X)							
No. of Shares Underlying Outstanding Warrants (Xi)							

No. Of Shares Underlying Outstanding convertible securities and No. Of Warrants (Xi) (a)					
Shareholding, as a % assuming full conversion of convertible securities (as a percentage of diluted share capital) (XI)= (VII)+(Xi)(a) As a % of (A+B+C2)	0.53	0.49	0.46	71.6	
Number of Locked	in shares (XII)				
No. (a)	0	0	0	1734211	
As a % of total Shares held (b)	0	0	0	28.49	
Number of Shares	pledged or otherwise encumbered	d (XIII)			
No. (a)					
As a % of total Shares held (b)					
Number of equity shares held in dematerialized form (XIV)	45410	41358	39076	6087792	
Reason for not prov	Reason for not providing PAN				
Reason for not providing PAN					
Shareholder type	Promoter Group	Promoter Group	Promoter Group		

Any Other (specify)							
Searial No.	1						
Category	Bodies Corporate	Click here to go back					
Name of the Shareholders (I)	SHARE INDIA COMMODITY BROKERS PRIVATE LIMITED						
PAN (II)	AADCR0497E	Total					
No. of the Shareholders (I)	1	1					
No. of fully paid up equity shares held (IV)	101299	101299					
No. Of Partly paid- up equity shares held (V)							
No. Of shares underlying Depository Receipts (VI)							
Total nos. shares held (VII) = (IV)+ (V)+ (VI)	101299	101299					
Shareholding as a % of total no. of shares (calculated as per SCRR, 1957) (VIII) As a % of (A+B+C2)	1.19	1.19					
Number of Voting	Number of Voting Rights held in each class of securities (IX)						
Class eg: X	101299	101299					
Class eg:y							
Total	101299	101299					
Total as a % of Total Voting rights	1.19	1.19					
No. Of Shares Underlying Outstanding							

convertible securities (X)						
No. of Shares Underlying Outstanding Warrants (Xi)						
No. Of Shares Underlying Outstanding convertible securities and No. Of Warrants (Xi) (a)						
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)	1.19	1.19				
Number of Locked	in shares (XII)					
No. (a)	0	0				
As a % of total Shares held (b)	0	0				
Number of Shares J	pledged or otherwise encumbered (XIII)					
No. (a)						
As a % of total Shares held (b)						
Number of equity shares held in dematerialized form (XIV)	101299	101299				
Reason for not prov	Reason for not providing PAN					
Reason for not providing PAN						
Shareholder type						

Individ	Individuals - ii. Individual shareholders holding nominal share capital in excess of Rs. 2 lakhs.					
Searial No.	1	2				
Name of the Shareholders (I)	PUJA MALIK	BHIKAMCHAND RAJESH	Click here to go back			
PAN (II)	AHQPM5425J	AADHB7466A	Total			
No. of fully paid up equity shares held (IV)	300000	190000	490000			
No. Of Partly paid- up equity shares held (V)						
No. Of shares underlying Depository Receipts (VI)						
Total nos. shares held (VII) = (IV)+ (V)+ (VI)	300000	190000	490000			
Shareholding as a % of total no. of shares (calculated as per SCRR, 1957) (VIII) As a % of (A+B+C2)	3.53	2.23	5.76			
Number of Voting	Rights held in each class of s	ecurities (IX)				
Class eg: X	300000	190000	490000			
Class eg:y						
Total	300000	190000	490000			
Total as a % of Total Voting rights	3.53	2.23	5.76			
No. Of Shares Underlying Outstanding convertible securities (X)						
No. of Shares Underlying Outstanding Warrants (Xi)						

No. Of Shares Underlying Outstanding convertible securities and No. Of Warrants (Xi) (a)					
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)	3.53	2.23	5.76		
Number of Locked	in shares (XII)				
No. (a)					
As a % of total Shares held (b)					
Number of equity shares held in dematerialized form (XIV)	300000	190000	490000		
Reason for not prov	Reason for not providing PAN				
Reason for not providing PAN					

			Any	Other (specify)		
Searial No.	1	2	3	4	5	6
Category	Clearing Members	Bodies Corporate	Bodies Corporate	Bodies Corporate	Bodies Corporate	Bodies Corporate
Category / More than 1 percentage	Category	Category	More than 1 percentage of shareholding	More than 1 percentage of shareholding	More than 1 percentage of shareholding	More than 1 percentage of shareholding
Name of the Shareholders (I)			ANISHA IMPEX LIMITED	SECUROCROP SECURITIES INDIA PRIVATE LIMITED	KARNEE INVESTMENT PRIVATE LIMITED	HKG LIMITED
PAN (II)			AADCA1572H	AABCS2475B	AAACK1592Q	AAACY4447L
No. of the Shareholders (I)	5	11	1	1	1	1
No. of fully paid up equity shares held (IV)	1627	1150124	414582	289209	195757	195449
No. Of Partly paid- up equity shares held (V)						
No. Of shares underlying Depository Receipts (VI)						
Total nos. shares held (VII) = (IV)+ (V)+ (VI)	1627	1150124	414582	289209	195757	195449
Shareholding as a % of total no. of shares (calculated as per SCRR, 1957) (VIII) As a % of (A+B+C2)	0.02	13.53	4.88	3.4	2.3	2.3
Number of Voting Rights held in each class of securities (IX)						
Class eg: X	1627	1150124	414582	289209	195757	195449
Class eg:y						
Total	1627	1150124	414582	289209	195757	195449
Total as a % of	0.02	13.53	4.88	3.4	2.3	2.3

Total Voting rights						
No. Of Shares Underlying Outstanding convertible securities (X)						
No. of Shares Underlying Outstanding Warrants (Xi)						
No. Of Shares Underlying Outstanding convertible securities and No. Of Warrants (Xi) (a)						
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)	0.02	13.53	4.88	3.4	2.3	2.3
Number of Locked	in shares (2	XII)				
No. (a)						
As a % of total Shares held (b)						
Number of equity shares held in dematerialized form (XIV)	1627	1150124	414582	289209	195757	195449
Reason for not prov	viding PAN					
Reason for not providing PAN						

	Any Other (specify)				
Searial No.					
Category					
Category / More than 1 percentage					
Name of the Shareholders (I)	Click here to go back				
PAN (II)	Total				
No. of the Shareholders (I)	16				
No. of fully paid up equity shares held (IV)	1151751				
No. Of Partly paid- up equity shares held (V)					
No. Of shares underlying Depository Receipts (VI)					
Total nos. shares held (VII) = (IV)+ (V)+ (VI)	1151751				
Shareholding as a % of total no. of shares (calculated as per SCRR, 1957) (VIII) As a % of (A+B+C2)	13.55				
Number of Voting	Number of Voting Rights held in each class of securities (IX)				
Class eg: X	1151751				
Class eg:y					
Total	1151751				
Total as a % of Total Voting rights	13.55				
No. Of Shares Underlying					

Outstanding convertible securities (X)									
No. of Shares Underlying Outstanding Warrants (Xi)									
No. Of Shares Underlying Outstanding convertible securities and No. Of Warrants (Xi) (a)									
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)	13.55								
Number of Locked	Number of Locked in shares (XII)								
No. (a)									
As a % of total Shares held (b)									
Number of equity shares held in dematerialized form (XIV)	1151751								
Reason for not providing PAN									
Reason for not providing PAN									

	significant beneficial owners														
Details of the SBO								Details of holding/ exercise of right of the SBO in the reporting company, whether direct or indirect*:					Date of		
Name	PAN	Passport No. in case of a foreign national	Nationality	Nationality (Applicable in case of Any other is selected)	Name	PAN	Passport No. in case of a foreign national	Nationality	Nationality (Applicable in case of Any other is selected)	Sharas	Voting rights	Rights on distributable	Exercise of control	Exercise of significant influence	creation / acquisition of significant beneficial interest