

MERGER INFORMATION

2022

Company Name	Merged With	Date of Merger	Paid up Capital	Ratio
Babri Cotton Mills Limited	Janana De Malucho Textile Mills Limited	04-Apr-22	36.522	1.44 : 1 (144 Shares : 100 Shares)
G3 Technologies Limited	Ghani Chemical Industries Limited	14-Nov-22	2,498.710	1 : 0.30 (100 Shares : 30 Shares)

Summary for 'Year' = 2022 (2 detail records)

2021

Company Name	Merged With	Date of Merger	Paid up Capital	Ratio
(Colony) Sarhad Textile Mills Limited	Suhail Jute Mills Limited	07-Jun-21	40.000	25.8 : 1 (2580 Shares : 100 Shares)
Island Textile Mills Limited	Tata Textile Mills Limited	27-Jul-21	5.000	1 : 30.2 (100 Shares : 3020 Shares)
Salfi Textile Mills Limited	Tata Textile Mills Limited	27-Jul-21	33.426	1 : 5.2 (100 Shares : 520 Shares)
Ghani Automobile Industries Limited	Ghani Value Glass Limited	30-Dec-21	500.290	7.8047 : 1 (780.47 Shares : 100 Shares)

Summary for 'Year' = 2021 (4 detail records)

2019

Company Name	Merged With	Date of Merger	Paid up Capital	Ratio
Crescent Standard Modaraba	B. R. R. Guardian Modaraba	20-Jun-19	200.000	2.405 : 1 (240 Certificates : 100 Certificates)

Summary for 'Year' = 2019 (1 detail record)

2018

Company Name	Merged With	Date of Merger	Paid up Capital	Ratio
IGI Investment Bank Limited	IGI Insurance Limited	26-Mar-18	2,121.026	92 : 1 (92 Shares : 1 Share)

Summary for 'Year' = 2018 (1 detail record)

2017

Company Name	Merged With	Date of Merger	Paid up Capital	Ratio
Pakcem Limited	Bestway Cement Limited	06-Jun-17	14,561.090	10 : 1 (100 Shares : 10 Shares)
Associated Services Limited	Macter International Limited	31-Jul-17	35.574	4 : 1 (400 Shares : 100 Shares)
NIB Bank Limited	MCB Bank Limited	01-Aug-17	103,028.512	140.043 : 1 (14,004.30 Shares : 100 Shares)

Summary for 'Year' = 2017 (3 detail records)

2016

Company Name	Merged With	Date of Merger	Paid up Capital	Ratio
Standard Chartered Leasing Limited	Orix Leasing Pakistan Limited	04-Aug-16	978.335	6.42 : 1 (642 Shares : 100 Shares)

Summary for 'Year' = 2016 (1 detail record)

2015

Company Name	Merged With	Date of Merger	Paid up Capital	Ratio
KASB Bank Limited	BankIslami Pakistan Limited	11-May-15	19,508.616	
Libaas Textile Limited	Ghani Global Glass Limited	26-May-15	40.000	1 : 0.5 (100 Shares : 50 Shares)
Fazal Textile Mills Limited	Gadoon Textile Mills Limited	04-Dec-15	61.875	1 : 0.7422 (100 shares : 74.22 shares)

Summary for 'Year' = 2015 (3 detail records)

2014

Company Name	Merged With	Date of Merger	Paid up Capital	Ratio
Colony Mills Limited	Colony Textile Mills Limited	28-May-14	2,441.763	1 : 0.7916 (100 Shares : 79.16 Shares)

Summary for 'Year' = 2014 (1 detail record)

2013

Company Name	Merged With	Date of Merger	Paid up Capital	Ratio
Mustehkam Cement Limited	Bestway Cement Company Limited	26-Dec-13	1,292.609	1 : 0.66 (100 shares : 66 Shares)

Summary for 'Year' = 2013 (1 detail record)

2012

Company Name	Merged With	Date of Merger	Paid up Capital	Ratio
Azam Textile Mills Limited	Saritow Spinning Mills Limited	21-Feb-12	132.750	1.24788 : 1 (124.788 Shares : 100 Shares)

Summary for 'Year' = 2012 (1 detail record)

2011

Company Name	Merged With	Date of Merger	Paid up Capital	Ratio
The Royal Bank of Scotland Limited	Faysal Bank Limited	03-Jan-11	17,179.814	6 : 1 (600 Shares : 100 Shares)

Atlas Bank Limited	Summit Bank Limited	11-Jan-11	5,001.466	1 : 0.45 (100 Shares : 45 Shares)
MyBank Limited	Summit Bank Limited	06-Jul-11	5,303.582	1 : 0.80 (100 Shares : 80 Shares)

Summary for 'Year' = 2011 (3 detail records)

2010

Company Name	Merged With	Date of Merger	Paid up Capital	Ratio
Al-Zamin Leasing Corporation Limited	Invest Capital Investment Bank Limited	11-Jan-10	496.071	1 : 2.40 (100 Shares : 240 Shares)
Al-Zamin Leasing Modaraba	Invest Capital Investment Bank Limited	11-Jan-10	308.721	1 : 2.60 (100 Shares : 260 Shares)
Askari Leasing Limited	Askari Bank Limited	10-Mar-10	517.402	1.83 : 1 (183 Shares : 100 Shares)
Shaheen Cotton Mills Limited	Shahzad Textile Mills Limited	02-Aug-10	147.294	1 ; 0.30 (100 Shaes : 30 Shares)

Summary for 'Year' = 2010 (4 detail records)

2009

Company Name	Merged With	Date of Merger	Paid up Capital	Ratio
International Multi Leasing Corporation Limited	Al-Zamin Leasing Modaraba	19-Jan-09	54.000	1 : 1 (100 Shares : 100 Shares)
Network Leasing Corporation Limited	KASB Bank Limited	17-Feb-09	175.000	500 : 1 (500 Shares : 1 Share)
Automotive Battery Company Limited	Exide Pakistan Limited	04-May-09	52.648	9 : 1 (900 Shares : 100 Shares)
Orix Investment Bank Limited	Orix Leasing Pakistan Limited	28-Oct-09	1,089.000	43 : 1 (4300 Shares : 100 Shares)

Summary for 'Year' = 2009 (4 detail records)

2008

Company Name	Merged With	Date of Merger	Paid up Capital	Ratio
PICIC Commercial Bank Limited	NIB Bank Limited	01-Jan-08	2,734.875	1 : 2.27 (100 Shares : 227 Shares)
Pakistan Industrial Credit & Investment Corp. Ltd.	NIB Bank Limited	01-Jan-08	4,152.720	1 : 3.18 (100 Shares : 318 Shares)
Universal Leasing Corporation Limited	Al-Zamin Leasing Corporation Limited	06-Jun-08	210.000	2.44 : 1 (244 Shares : 100 Shares)
Pakistan Slag Cement Industries Limited	Zeal Pak Cement Factory Limited	11-Jun-08	64.000	5 : 1 (500 Shares : 100 Shares)

Summary for 'Year' = 2008 (4 detail records)

2007

Company Name	Merged With	Date of Merger	Paid up Capital	Ratio
Guardian Modaraba	B. R. R. International Modaraba	25-May-07	244.695	1 : 1.22 (100 Shares : 122 Shares)

Crescent Standard Investment Bank Ltd.	Innovative Housing Finance Limited	20-Jul-07	1,257.610	1 : 0.005 (200 Shares : 1 Share)
Dewan Hattar Cement Limited	Dewan Cement Limited	22-Oct-07	2,565.000	1 : 0.75 (100 Shares : 75 Shares)
Suzuki Motorcycles Pakistan Limited	Pak Suzuki Motor Company Limited	29-Oct-07	438.989	21 : 1 (2,100 Shares : 100 Shares)
International Housing Finance Limited	KASB Bank Limited	22-Nov-07	450.000	1 : 1.30 (100 Shares : 130 Shares)

Summary for 'Year' = 2007 (5 detail records)

2006

Company Name	Merged With	Date of Merger	Paid up Capital	Ratio
Second Tri Star Modaraba	First Tri Star Modaraba	10-Apr-06	128.700	1.817 : 1 (181.7 Shares : 100 Shares)
ABAMCO Capital Fund	UTP Growth Fund	06-Jun-06	2,029.420	0.898072 : 1 (89.8072 Shares : 100 Shares)
ABAMCO Growth Fund	UTP Growth Fund	06-Jun-06	275.625	1.845001 : 1 (184.5001 Shares : 100 Shares)
ABAMCO Stock Market Fund	UTP Growth Fund	06-Jun-06	875.000	0.970229 : 1 (97.0229 Shares : 100 Shares)
WORLDCALL Communication Ltd.	WORLDCALL Telecom Limited	09-Jun-06	1,831.702	1 : 1.42 (100 Shares : 142 Shares)
WORLDCALL Broadband Limited	WORLDCALL Telecom Limited	09-Jun-06	1,500.000	1 : 1.09 (100 Shares : 109 Shares)
WORLDCALL Multimedia Limited	WORLDCALL Telecom Limited	09-Jun-06	530.000	1 : 1.27 (100 Shares : 127 Shares)
Modaraba Al - Tijarah	Modaraba Al - Mali	11-Jul-06	75.778	91 Certificates : 2 Certificates
Atlas Investment Bank Limited	Atlas Bank Limited	26-Jul-06	506.024	1 : 3.14 (100 Shares : 314 Shares)
Pakistan Papersack Corporation Ltd.	Thal Limited	04-Aug-06	68.993	3.07 : 1 (307 Shares : 100 Shares)
First Allied Bank Modaraba	Allied Bank Limited	25-Aug-06	350.000	1 : 0.24 (100 Shares : 24 Shares)
Colony Textile Mills Limited	Colony Mills Limited	28-Aug-06	250.000	1 : 9.50 (100 Shares : 950 Shares)
Union Bank Limited	Standard Chartered Bank (Pakistan) Ltd.	29-Dec-06	3,387.505	1 : 2.50 (100 Shares : 250 Shares)
Jahangir Siddiqui Inv. Bank Ltd.	JS Bank Limited	30-Dec-06	853.125	1 : 3.24 (100 Shares : 324 Shares)

Summary for 'Year' = 2006 (14 detail records)

2005

Company Name	Merged With	Date of Merger	Paid up Capital	Ratio
First National Modaraba	First Paramount Modaraba	09-Jan-05	51.800	12 : 1 (1200 Shares : 100 Shares)
Umer Fabrics Limited	Nishat (Chunian) Ltd. & Nishat Mills Ltd.	20-Jan-05	240.052	1 : 0.051 & 0.949 (100 Shares : 5.1 Shares & 94.9 Shares)
Ibrahim Leasing Limited	Allied Bank Limited	31-May-05	251.350	1 : 0.73 (100 Shares : 73 Shares)
Yusuf Textile Mills Limited	Indus Dyeing & Manufacturing Co. Ltd.	23-Dec-05	64.564	1.22 : 1 (122 Shares : 100 Shares)

2004

Company Name	Merged With	Date of Merger	Paid up Capital	Ratio
Kohinoor Genertek Limited	Kohinoor Weaving Mills Limited	13-Jan-04	163.000	3.569 : 1 (357 Shares : 100 Shares)
Twenty Fifth (25) ICP Mutual Fund	ABAMCO Stock Market Fund	07-Feb-04	400.000	1 : 0.909 (100 Shares : 90.9 Shares)
Twenty Third (23) ICP Mutual Fund	ABAMCO Stock Market Fund	07-Feb-04	200.000	1 : 0.466 (100 Shares : 46.6 Shares)
Twenty First (21) ICP Mutual Fund	ABAMCO Stock Market Fund	07-Feb-04	100.000	1 : 0.432 (100 Shares : 43.2 Shares)
KASB Leasing Limited	KASB Bank Limited	10-Mar-04	200.000	1 : 1.05 (100 Shares : 105 Shares)
First (1) ICP Mutual Fund	ABAMCO Capital Fund	13-Mar-04	125.000	1 : 1.013 (100 Shares : 101.3 Shares)
Eleventh (11) ICP Mutual Fund	ABAMCO Capital Fund	13-Mar-04	123.750	1 : 1.341 (100 Shares : 134.1 Shares)
Nineteenth (19) ICP Mutual Fund	ABAMCO Capital Fund	13-Mar-04	122.500	1 : 1.303 (100 Shares : 130.3 Shares)
Third (3) ICP Mutual Fund	ABAMCO Capital Fund	13-Mar-04	122.500	1 : 1.243 (100 Shares : 124.3 Shares)
Twentyeth (20) ICP Mutual Fund	ABAMCO Capital Fund	13-Mar-04	122.500	1 : 1.261 (100 Shares : 126.1 Shares)
Tweleth (12) ICP Mutual Fund	ABAMCO Capital Fund	13-Mar-04	123.750	1 : 1.097 (100 Shares : 109.7 Shares)
Fifteenth (15) ICP Mutual Fund	ABAMCO Capital Fund	13-Mar-04	121.250	1 : 1.110 (100 Shares : 111 Shares)
Eight (8) ICP Mutual Fund	ABAMCO Capital Fund	13-Mar-04	126.250	1 : 1.303 (100 Shares : 130.3 Shares)
Trust Investment Bank Limited	Trust Commercial Bank Limited	30-Apr-04	469.418	1 : 1.084 (100 Shares : 108.4 Shares)
Fidelity Investment Bank Limited	Trust Commercial Bank Limited	30-Apr-04	345.000	1 : 1.198 (100 Shares : 119.8 Shares)
Industrial Capital Modaraba	First Dawood Investment Bank Limited	12-May-04	94.875	1 : 0.013 (100 Shares : 1.3 Shares)
First General Leasing Modaraba	First Dawood Investment Bank Limited	12-May-04	56.250	1 : 0.062 (100 Shares : 6.2 Shares)
Second (2) ICP Mutual Fund	PICIC Investment Fund	07-Jun-04	143.750	1 : 0.927 (100 Shares : 92.7 Shares)
Sixteenth (16) ICP Mutual Fund	PICIC Investment Fund	07-Jun-04	143.750	1 : 0.811 (100 Shares : 81.1 Shares)
Twenty Fourth (24) ICP Mutual Fund	PICIC Investment Fund	07-Jun-04	800.000	1 : 0.552 (100 Shares : 55.2 Shares)
Twenty Second (22) ICP Mutual Fund	PICIC Investment Fund	07-Jun-04	460.000	1 : 0.794 (100 Shares : 79.4 Shares)
Eighteenth (18) ICP Mutual Fund	PICIC Investment Fund	07-Jun-04	143.750	1 : 0.872 (100 Shares : 87.2 Shares)
Seventeenth (17) ICP Mutual Fund	PICIC Investment Fund	07-Jun-04	143.750	1 : 1.048 (100 Shares : 104.8 Shares)
Fourteenth (14) ICP Mutual Fund	PICIC Investment Fund	07-Jun-04	143.750	1 : 0.981 (100 Shares : 98.1 Shares)
Thirteenth (13) ICP Mutual Fund	PICIC Investment Fund	07-Jun-04	143.750	1 : 2.714 (100 Shares : 271.4 Shares)

Tenth (10) ICP Mutual Fund	PICIC Investment Fund	07-Jun-04	143.750	1 : 1.320 (100 Shares : 132 Shares)
Nineth (9) ICP Mutual Fund	PICIC Investment Fund	07-Jun-04	143.750	1 : 1.494 (100 Shares : 149.4 Shares)
Seventh (7) ICP Mutual Fund	PICIC Investment Fund	07-Jun-04	143.750	1 : 1.050 (100 Shares : 105 Shares)
Fifth (5) ICP Mutual Fund	PICIC Investment Fund	07-Jun-04	143.750	1 : 1.020 (100 Shares : 102 Shares)
Sixth (6) ICP Mutual Fund	PICIC Investment Fund	07-Jun-04	143.750	1 : 1.912 (100 Shares : 191.2 Shares)
Paramount Leasing Limited	First Standard Investment Bank Limited	18-Jun-04	250.000	0.513 : 1 (51.3 Shares : 100 Shares)
Pacific Leasing Company Limited	First Standard Investment Bank Limited	18-Jun-04	200.000	0.555 : 1 (55.5 Shares : 100 Shares)
First Leasing Corporation Limited	First Standard Investment Bank Limited	18-Jun-04	272.783	3.268 : 1 (326.8 Shares : 100 Shares)
Burewala Textile Mills Limited	Dawood Lawrencepur Limited	29-Jun-04	73.074	1 : 1.17 (100 Shares : 117 Shares)
Lawrencepur Woollen & Tex. Mills Ltd.	Dawood Lawrencepur Limited	29-Jun-04	50.222	1 : 0.92 (100 Shares : 92 Shares)
Dilon Limited	Dawood Lawrencepur Limited	29-Jun-04	23.595	1 : 0.85 (100 Shares : 85 Shares)
Ghandhara Nissan Diesel Limited	Ghandhara Nissan Limited	09-Oct-04	155.358	1 : 2.50 (100 Shares : 250 Shares)
Trust Commercial Bank Limited	Crescent Commercial Bank Limited	18-Oct-04	1,000.000	1 : 0.74 (100 Shares : 74 Shares)
First Hajveri Modaraba	First Fidelity Leasing Modaraba	01-Dec-04	205.320	3.552 : 1 (355.2 Shares : 100 Shares)

Summary for 'Year' = 2004 (39 detail records)

2003

Company Name	Merged With	Date of Merger	Paid up Capital	Ratio
Orient Insurance Company Ltd.	Business & Industrial Insurance Co. Ltd.	22-Jan-03	40.000	1.08 : 1 (108 shares : 100 shares)
Nafees Cotton Mills Ltd.	Legler - Nafees Denim Mills Ltd.	29-Jan-03	135.703	1 : 4.05 (100 shares : 405 shares)
KASB & Company Ltd.	KASB Bank Ltd.	04-Jun-03	383.631	1 : 2.32 (100 shares : 232 shares)
Crescent Investment Bank Limited	MashreqBank Pakistan Limited	09-Jul-03	500.257	1 : 2.36 (100 shares : 236 shares)
First Crescent Modaraba	First Standard Investment Bank Ltd.	31-Jul-03	226.187	1 : 3 (100 shares : 300 shares)
First Professional Modaraba	Al-Zamin Leasing Modaraba	01-Aug-03	77.674	1 : 1 (100 shares : 100 shares)
PEL Appliances Limited	Pak Elektron Limited	30-Aug-03	58.500	1 : 0.14 (100 shares : 14 shares)
NDLC (Rs.5 per share)	IFIC Bank Limited (Rs. 10 per share)	17-Oct-03	377.400	1 : 1.1764 (100 shares : 117 shares)

Summary for 'Year' = 2003 (8 detail records)

2002

Company Name	Merged With	Date of Merger	Paid up Capital	Ratio
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Al- Faysal Investment Ltd.	Faysal Bank Limited	10-Jan-02	978.705	1 : 1.16 (100 shares : 116 shares)
Ghandhara Leasing	Al-Zamin Leasing Modaraba	01-Feb-02	82.597	1 : 1 (100 shares : 100 shares)
Ibrahim Energy Limited	Ibrahim Fibres	04-Feb-02	150.000	0.90 : 1 (90 shares : 100 shares)
Ibrahim Textile Mills Ltd.	Ibrahim Fibres	04-Feb-02	170.000	1.17 : 1 (117 shares : 100 shares)
Zainab Textile Mills Limited	Ibrahim Fibres	04-Feb-02	202.400	1.28 : 1 (128 shares : 100 shares)
A. A. Textile Mills Ltd.	Ibrahim Fibres	04-Feb-02	154.688	1.15 : 1 (115 shares : 100 shares)
Atlas Lease	Atlas Investment Bank Ltd	15-Mar-02	201.341	1 : 1 (100 shares : 100 shares)
Knoll Pharmaceuticals Ltd.	Abbott Laboratories Ltd.	24-May-02	230.487	1 : 1.25 (100 shares : 125 shares)
Security Stock Funds	BSJS Balance Funds Ltd	18-Jun-02	100.000	1 : 0.9 (100 shares : 90 shares)
Pakistan Industrial Leasing	Trust Investment Bank Ltd	22-Jul-02	217.894	1 : 1.70 (100 shares : 170 shares)
Third Prudential Modaraba	First Prudential Modaraba	22-Oct-02	255.990	1 : 1.37 (100 shares : 137 shares)
Second Prudential Modaraba	First Prudential Modaraba	22-Oct-02	212.355	1 : 1.61 (100 shares : 161 shares)
Smith, Kline & French	GlaxoWellcome Pakistan Limited	27-Nov-02	45.000	1 : 1 (100 shares : 100 shares)
Ellahi Electric Company Ltd.	Nagina Cotton Mills Ltd (Preference Shares)	24-Dec-02	360.000	1 : 1 (100 shares : 100 shares)
Kohinoor Gujar Khan Mills Ltd	Kohinoor Textile Mills Ltd.	27-Dec-02	95.061	2.289 : 1 (228.9 shares : 100 shares)
Kohinoor Raiwind Mills Ltd.	Kohinoor Textile Mills Ltd.	27-Dec-02	140.000	1 : 4.615 (100 shares : 461.5 shares)

Summary for 'Year' = 2002 (16 detail records)

2001

Company Name	Merged With	Date of Merger	Paid up Capital	Ratio
Dhan Fibres	Dewan Salman Fibre	10-Feb-01	2,967.674	3 : 1 (300 shares : 100 shares)
First Confidence Modaraba	First Crescent Modaraba	23-Feb-01	60.500	1 : 0.93 (100 shares : 93 shares)
Confidence Mutual Fund	BSJS Balance Fund	07-Jun-01	100.000	1 : 1 (100 shares : 100 shares)
First Ibrahim Modaraba	Ibrahim Leasing	20-Jun-01	116.000	1 : 1 (100 shares : 100 shares)
Maple Leaf Electric Company Ltd.	Kohinoor Textile / Maple Leaf Cement	01-Jul-01	520.000	1 : 0.503 & 0.497 (100 shares : 50.3 & 49.7 shares)
R.R.P Limited	Nimir Resins Limited	21-Sep-01	26.772	1 : 1 (100 shares : 100 shares)
Guardian Leasing Modaraba	Guardian Modaraba (Providence Mod.)	05-Nov-01	100.000	1 : 1 (100 shares : 100 shares)

Summary for 'Year' = 2001 (7 detail records)

2000

Company Name	Merged With	Date of Merger	Paid up Capital	Ratio
D.G. Khan Electric	D.G. Khan Cement	31-May-00	200.000	1 : 1 (100 shares : 100 shares)

Summary for 'Year' = 2000 (1 detail record)

1999

Company Name	Merged With	Date of Merger	Paid up Capital	Ratio
Ellahi Spinning	Taj Textile	07-Jan-99	154.912	1 : 0.425 (100 shares : 42.5 shares)
Sitara Spinning	Sitara Chemical	11-Nov-99	83.145	1 : 0.24 (100 shares : 24 shares)
Al-Ata Leasing Modaraba	First Crescent Modaraba	16-Dec-99	57.750	1 : 0.9662 (100 shares : 96.62 shares)

Summary for 'Year' = 1999 (3 detail records)

1998

Company Name	Merged With	Date of Merger	Paid up Capital	Ratio
BRR Second Modaraba	BRR International Modaraba	01-Mar-98	502.818	1 : 1 (100 shares : 100 shares)
Equity International Modaraba	BRR International Modaraba	01-Mar-98	502.818	1 : 1 (100 shares : 100 shares)

Summary for 'Year' = 1998 (2 detail records)

1997

Company Name	Merged With	Date of Merger	Paid up Capital	Ratio
United Woollen	United Carpets	06-Mar-97	55.804	1 : 1 (100 shares : 100 shares)
Wyeth	Cyanamid Pakistan	07-Mar-97	142.161	1 : 4.25 (100 shares : 425 shares)
Premier Tobacco	Lakson Tobacco	12-May-97	196.345	1 : 1 (100 shares : 100 shares)
Brooke Bond	Lever Brothers	19-May-97	643.195	4.3 : 1 (430 shares : 100 shares)
Nishat Tek	Nishat Mills Limited	11-Nov-97	847.778	1.855 : 1 (185.5 shares : 100 shares)
Nishat Fabrics	Nishat Mills Limited	11-Nov-97	847.778	2.338 : 1 (233.80 shares : 100 shares)

Summary for 'Year' = 1997 (6 detail records)

1996

Company Name	Merged With	Date of Merger	Paid up Capital	Ratio
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Wellcome Pakistan Limited Glaxo Pakistan Limited 10-Oct-96 335.501 1 : 0.984 (100 shares : 98.4 shares)

Summary for 'Year' = 1996 (1 detail record)

1995

Company Name	Merged With	Date of Merger	Paid up Capital	Ratio
Raza Textile Mills Ltd.	Umer Fabrics	30-Jun-95	240.052	1 : 0.984 (100 shares : 98.4 shares)

Summary for 'Year' = 1995 (1 detail record)

Summary for 'Year' = 1995 (140 detail records)