

# ACALTA TRADING COMPANY LIMITED

## PROSPECTUS

FOR PUBLIC ISSUE OF

1,20,000 Equity Shares of Rs. 10/- each

of Cash and at per

Registered Office :

**25, STRAND ROAD,**

ROOM No. 471, 4th FLOOR,

CALCUTTA-700 001.

( Incorporated on the 30th Day of May 1981 under the Companies Act, 1956 )

Public issue of 1,20,000 Equity Shares of Rs. 10/- at par

This issue of Equity Shares is within the exemption limit of Rs. 50 lacs under the Capital issues (Exemption) order 1969, A copy of this Prospectus, having attached thereto the documents required to be filed under Sec. 60 of the Companies Act, 1956, has been delivered for registration to the Registrar of Companies, West Bengal.

An application will be made to the Calcutta Stock Exchange Association Limited, for permission to deal in and for official quotation for the Equity Shares of the Company.

THE SUBSCRIPTION LIST WILL OPEN AT THE COMMENCEMENT OF BANKING HOURS ON MONDAY THE 26.10.81 AND WILL CLOSE AT THE CLOSE OF BANKING HOURS ON MONDAY, THE 9.11.81 OR EARLIER AT THE DISCRETION OF THE BOARD OF DIRECTORS, BUT NOT BEFORE THE CLOSE OF BANKING HOURS ON FRIDAY THE 30.10.81.

Attention of applicants is drawn to Sub-section (1) of Section 68-A of the Companies Act, 1956 (hereinafter referred to as 'Act') which is reproduced below :

ANY PERSON WHO :

- a) Makes in a fictitious name application to a Company for acquiring or subscribing for any Shares therein, or
- b) Otherwise induces a company to allot, or register any transfer of shares therein to him, or any other person in fictitious name.

Shall be punishable with imprisonment for a term which may extend to five years.

**SUBSCRIPTION LIST OPENS ON - 26th OCTOBER 1981**  
**EARLIEST CLOSING DATE - 9th NOVEMBER 1981**



## SHARE CAPITAL :-

### Authorised :

2,50,000 Equity Shares of Rs. 10/- each Rs. 25,00,000/-

### Issued, Subscribed and Fully Paid up :

80,000 Equity Shares of Rs. 10/- each fully paid up in cash Rs. 8,00,000/-

### Present issue offered to the public for subscription for cash at par :

1,20,000 Equity Shares of Rs. 10/- each Rs. 12,00,000/-

### TERMS OF PAYMENT ;

On application Rs. 2.50 Per Share

On allotment Rs. 7.50 Per Share

Application may be made only by Residents in India and from non-resident Indian persons of Indian origin resident abroad and must be for a minimum of fifty shares or multiples thereof.

Application must be made on the accompanying the Prospectus and in accordance with the instructions contained in the form, and will be refused if not so made. The shares hereby issued are subject to the terms of this prospectus, the said application form and the Memorandum and Articles of Association of the Company.

The Equity Shares now being issued will rank pari passu in all respects with the existing Equity Shares of the Company.

Applicants should submit only one application (and not more than one) for the total number of shares required. Application may be made in single or joint names (not more than three). Two or more applications in single and or joint name will be deemed to be multiple application if the sole and/or first applicant is one and the same. The Board of Directors reserve their right to reject in its absolute discretion, all or any multiple applications. There are no Preference Shares. The Board of Directors reserve the right to reject in their absolute discretion all or any applications in joint names and multiple applications by the same applicants.

Application may be in the name of Indian Nationals resident in India as well as resident Indian person of Indian Origin resident abroad.

Application Forms from non-resident Indian person of Indian origin abroad properly completed together with remittance from abroad towards the amount payable on application through approved Banking Channel or out of funds held in the non-resident (external) account along with documentary evidence in this behalf must be delivered before closing of the subscription list to any of the Banks to the issue named in the prospectus at any of the branches at the places mentioned against their names in the application form.



The Company, as required by the Reserve Bank of India shall apply to the Reserve Bank of India for its permission in the manner prescribed by the Reserve Bank of India to accept such application from non-resident Indian person of Indian Origin resident abroad. Allotment of shares to non-resident Indian persons of Indian origin resident abroad need not apply direct to Reserve Bank of India for permission to purchase shares of the Company.

The application form properly completed together with the amount payable on application at the rate of Rs. 2.50 per share must be lodged on or before the closing of banking hours on the closing date of the subscription list with the Bankers to the issue named hereunder at their branches and offices opening on the application form. No receipts will be issued for the application money. However the Bankers to the issue will acknowledge their receipt of the application by stamping and returning to the applicant the perforated acknowledgement slip at the bottom of such application form.

Payment may be made in cash or by cheque or draft. Cheques or Drafts should be drawn on a Scheduled Bank including a State Co-operative Bank included in the Second Schedule to the Reserve Bank Act 1934 and which is member or sub-member or Clearing House located at the particular place where the Application is tendered, Applications tendered with out-station cheques are liable to be rejected. Cheques or drafts should be made payable to the banker to the issue aforesaid with whom the application is lodged and marked A/c. ACALTA Equity issue and crossed A/c payee only.

A separate cheque or draft must accompany each application form. A receipt will be issued for application money in the perforated space of the application form and final acknowledgement will be made by despatch of letter of Allotment or Share Certificate, or Letter of Regret within two months from the date of closing of the Subscription list, Where a Letter of Allotment is issued to notify the allotment. Share Certificate will be ready for delivery in exchange for the letter of allotment within three months from the date of Allotment. The Directors reserve the right to accept or reject any application in whole or in part without assigning any reason.

Where an application is rejected in full the whole of the application money received and where an application is rejected in part the balance of the application money received will be refunded simultaneously with the despatch of Letter of Allotment or Share Certificate. No interest will be paid in respect of money so refunded. Refund will be made by cheques or pay order drawn on the Company's Bankers to the issue and will be payable at par at all centres where there are recognised Stock Exchanges.

Refund Pay Orders, if any, will be made in the name of, and all communications will be sent, to the applicant whose name appears on the application form at the address given by him.

Application for Shares must be made in the names of individuals limited companies, statutory corporations or institutions and not in the names of minors, partnership firm, or a trust (unless the trust is registered under the 'Societies Registration Act' and is authorised by its Memorandum and Rules to hold Shares in a Company).

Copies of this Prospectus and Form of Application may be obtained from the Brokers and Bankers named herein.



**Bankers to the Issue :**

Punjab National Bank,  
135, Biplabi Rash Behari Basu Road,  
Calcutta-700001.

**Brokers :****CALCUTTA**

R. C. Nundy  
7, Lyons Range,  
Calcutta-700001.

Bimal Kumar Ghosh  
7, Lyons Range,  
Calcutta-700001.

**BOMBAY**

L. K. Panday  
Maharashtra Bank Buildings,  
45/47, Appallo Street,  
Bombay-400023.

**DELHI**

Amritlal Bajaj & Co.  
606, Kailash,  
26, Kasturba Gandhi Marg,  
New Delhi-110001.

Bharat Bhushan & Co.  
H-45, Connaught Place,  
New Delhi-110001

**MADRAS**

Dalal & Co.  
National Insurance Building,  
224, N. S. C. Bose Road,  
P. B. 149, Madras-600001.

**BANGALORE**

Alan J. Chaves  
19/3, Cunningham Road,  
Bangalore-560052.

**INDORE**

Puskarlal Ghudawala  
44, Bada Sarafa,  
Indore-452002.  
Govindas Shrikishan Agarwal  
97, M. T. Cloth Market,  
Indore-452002.

**AHMEDABAD**

M/s. Chimanlal Lal Bhai  
2286, Manek Chowk,  
Ahmedabad-380001.

**HYDERABAD**

Laxminarayan Rathi,  
4-5-173-174, Hashmat Gunj,  
Sultan Bazar, Hyderabad-500001.

**COCHIN**

A Aaron & Co.  
Congress House, P. B. No. 1003,  
Hospital Road, Ernakulam,  
Cochin-682011.

**AUDITORS' REPORT**

To,  
The Directors,  
Acalta Trading Company Limited  
25, Strand Road, 4th Floor,  
CALCUTTA-700 001.

Gentlemen,

We have audited the books of accounts of ACALTA TRADING COMPANY LIMITED, for the period from 30th day of May 1981 the date of incorporation of the Company, to 23rd day of September, 1981, the last date to which the account of the Company have been made up for the purpose of this report and found correct and we report as under :

- i) No Profit and Loss Account has been prepared by the Company since it has not started any business operation.
- ii) The assets and liabilities of the Company as at 23rd September, 1981 are set out below :

**ASSETS :****Current Assets :**

Stock in trade (At Cost)	2,90,550.00
In shares of Joint Stock Companies	
Cash in hand	— 3,039.20
Cash at Bank in C/A	— 69,924.00
<b>LOANS :</b>	
Unsecured & considered good	4,31,500.00
	7,95,013.20
<b>Less : Liabilities</b>	
Unsecured Loan from a director	8,830.40
	<u>7,86,182.80</u>

**Represented by :**

Share Capital	
80,000 equity shares of	
Rs. 10/- each fully	
paid up in cash	8,00,000.00
<b>Less : Miscellaneous Expenditure</b>	
(to the extent not written off)	
Preliminary Expenses	11,180.40
Other Expenses	2,636.80
	<u>13,817.20</u>
	<u>7,86,182.80</u>

- iii) Further report that no dividend has been declared by the Company since the date of incorporation.

Yours faithfully,  
For K. SURANA & CO.  
Chartered Accountants  
( K. S. Surana )  
Proprietor.

Calcutta,  
Dated 25th Sept. 1981



## OTHER STATUTORY AND GENERAL INFORMATION

### Incorporation & Main objects of the Company.

The Company was incorporated on 30th day of May 1981 in the State of West Bengal under the companies Act, 1956 and obtained the Commencement of business Certificate on 10th day of June 1981.

Name, Father's names, addresses and occupations of the Signatories to the Memorandum of Association of the Company and the number of Shares subscribed for by each of them are set out below :

Name, Father's Name, Address and Occupations of the Subscribers.	Number of Equity Shares taken by each subscriber.
1. Sri Ramesh Chandra Golechha S/o. Late Ranulal Golechha 112, New Cloth Market Akola-444001. (Chartered Accountant)	100
2. Sri Prakash Chandra Golechha S/o. Late Ranulal Golechha 25, Strand Road Calcutta-700001. (Chartered Accountant)	100
3. Sri Prakash Chandra Shah S/o. Sri Jayantilal Shah Birla Quarters, Vanasadpeth Akola-444001. (Business)	100
4. Sri Krishna Vishnupant Deshpande S/o. Sri Vishnupant Deshpande Ravi Kiran Building, Jatharpeth Akola-(M.S.). (Business)	100
5. Sri Matilal Kothari S/o. Sri Meghraj Kothari 3/1, Mangoe Lane Calcutta-700001. (Business)	100
6. Sri Rajendra Kumar Kothari S/o. Sri Meghraj Kothari 3/1, Mangoe Lane Calcutta-700001. (Business)	100
7. Sri Rajendra Prasad Surana S/o. Sri Dalchand Surana 18, Hanspukhria 1st Lane Calcutta-700007. (Service)	100

### Board of Directors :

1. Sri Ramesh Chandra Golechha  
S/o. Late Ranulal Golechha  
112, New Cloth Market  
Akola-444001- (Chartered Accountant)
2. Sri Prakash Chandra Golechha  
S/o. Late Ranulal Golechha  
25, Strand Road  
Calcutta-700001. (Chartered Accountant)
3. Sri Prakash Chandra Shah  
S/o. Jayantilal Shah  
Birla Quarters, Vanasadapeth  
Akola-444001. (Business)

### Auditors :

K. SURANA & CO.  
Chartered Accountant  
89, Netaji Subhas Road,  
Calcutta-700001.

No part of the issue is underwritten :

### Management :

The Company is managed by its Board of Directors, All the Directors of the Company are well experienced in Commercial and Business field.

### Tax Benefits :

1. The Company and in case where members of the Company who are themselves companies shall be entitles to the benefits to total exemption from Sur-tax and partial exemption from Income-tax on dividend received by them from this Company to the extent provided under sec. 80-M of the Income-tax Act, 1961.
2. The company will be entitled to deduction in respect of dividends from new industrial undertaking or ships or hotel business u/s 80k of the Income-Tax Act, 1961.
3. The Company will be entitled to deduction of a 1/10th of the specific expenditure including the expenses incurred on the issue of shares for a period of 10 successive years under Section 35D of the Income-Tax Act, 1961.
4. The members of the Company being individuals shall be entitled to claim deduction from their total Income to the extent of Rs. 3,000/- per year in respect of specified items including dividends from Indian Companies Under Section 80-L of the Income-tax Act, and,
5. Member shall be entitled of exemption from Wealth-tax on specified financial assets to the extent of Rs. 1.5 lacs. including shares in this Company under section 5(1A) of the Wealth-Tax Act, 1957.



The objects of the Company are as set out in the Company's Memorandum of Association, a printed copy of which is available for inspection. The main objects of the Company are :

**Main objects to be pursued on incorporation :**

1. To carry on all or any of the business of buyers, sellers, suppliers, traders, merchants, importers, exporters, indentors, brokers, agents, assemblers packers, stockists, distributors and dealers of and in all kinds of agricultural produces, food-articles, forest products, minerals, metals industrial and other wastes and by-products, industrial and other gases, Alcohol, Wines & Beverages, edible and non-edible oil, and fats, consumer goods, house hold goods, hardware & Stores, plant & machinery, stores, spare parts and accessories, commercial, natural and man made fibres, textiles of all kinds, all types of yarn, Jute and Jute products, cement, chemicals, building materials, vehicles vehicle parts, automobile parts, machine parts, industrial components, plastic and electronic parts & devices, bullion, precious stones, work of art, antique, curios, Jewellery and ornaments and in all kinds of machinery, accessories and other things required in connection therewith.
2. To carry on all or any of the business of financiers of industrial, commercial and other enterprises and general financiers, film financiers, producers and distributors and exhibitors, money lender sahkars, trustees, real estate owners land lords, real estate agents, builders, underwriters, guarantors, hire-purchases dealers, investors, promoters, brokers and dealers of and in shares, stock debentures, securities, bond, obligations, claims, licences and charges, land, buildings, houses, easement, negotiable instruments decrees, book-debts, patents, factories, Mines, industrial undertaking business concerns, warehouses property and rights of all kinds, agricultural land, farms, gardens, flats, showroom, Office residential units, shop and godowns, business of insurance agents, trust company, safe Deposit company and such other business and acts required in connection therewith and to receive on deposit or borrow and raise money provided that the Company shall not carry on the business of banking as defined under the Banking Companies Act, 1949.

**Object to the Issue :**

The issue is being made with the object of providing finance required for the Company's business set out in detail under the heading 'Sources' of Finance'.

**Minimum Subscription :**

The minimum subscription in respect to the present issue will be subscription of 1,20,000 equity Shares offered to the public under this prospectus. The Directors will proceed to allot shares covered by the prospectus on receipt of the amount to be paid at the time of application for these share i.e. Rs. 3,00,000/- The entire minimum subscription will be utilised for the Company's business.

**Expenses of the Issue :**

The expenses of the issue are payable by the Company inclusive of brokerage, legal charges, Auditors and other fees estimated at Rs. 40,000/- and to be met out of the proceeds of this issue.

**Brokerage and under-writing Commission :**

Brokerage at the rate of 1% on the issue price will be paid to Brokers and Bankers named earlier in this Prospectus, as well as to the members of recognised Stock Exchanges in India in respect of Shares allotted as a result of applications procured by them and bearing their Stamp. No Commission is payable to under-writers, as no part of the issue has been under-written.

**Issue otherwise than for cash :**

No issue of Shares has been made by the Company otherwise than for cash.

**Issue at a premium :**

No amount has been paid or is payable by way of premium on any Share issued or agreed to be issued by the Company at any time.

**Option to subscribe :**

The Company has not entered into any contract or arrangement and does not at present propose to



enter into any contract or arrangement whereby any option or preferential right of any kind has been or is proposed to be given to any person to subscribe for any share in the Company.

#### **Classes of shares :**

Subject to the provision of the Companies Act, 1956 and to the Articles of Association of the Company the profits of the Company from time to time determined to be divided in respect of any year or other period shall be applied, subject to the payment of preferential dividend, in the payment of a dividend to the holders of the Equity Shares of the Company in proportion to the amount paid up on the Equity Shares held by them respectively and where capital is paid up in advance of calls upon the footing that the same shall carry interest such capital shall not rank for dividends or confer a right to participate in profit.

Subject to the rights of the holders of the Preference Shares of the Company the Equity Shareholders shall be entitled to be repaid the amount of capital paid up on such share and all surplus assets thereafter shall belong to the holders of the Equity Shares in proportion to the amount paid or which ought to have been paid on the Equity Shares held by them respectively at the commencement if the winding up. If however, the assets shall be insufficient to repay the whole of the paid up capital such assets shall be distributed so that as nearly as may be the losses shall be borne by the members in proportion to the capital paid up or which ought to have been paid up at the commencement of the winding up on the Shares held by them respectively.

#### **Voting rights :**

The Articles of association of the Company provide inter alia that on a show of hands every member present in person and being holder of Equity Shares shall have one vote and every person present either as general proxy on behalf of the holder of Equity Shares if he is not entitled to vote in his own right, or as a duly authorised representative of a body corporate being a holder of Equity Shares, shall have one vote and on poll the voting right of Equity Shareholders shall be as specified in Section 87 of the Companies Act, 1956.

The Articles of Association of the Company also provide that no Member shall be entitled to exercise any voting right either personally or by proxy at any meeting of the Company in respect of any shares registered in his name on which any calls or other sums presently payable by him have not been paid or in regards to which the Company has and has exercised any right of lien.

#### **Modification of rights :**

All or any of the rights attached to the different classes of shares of the Company (unless otherwise provided by the terms of issue of the shares of that class) may subject to the provisions of the Articles be varied either with the consent in writing of the holders of not less than three-fourth of the issued Shares of that class or with the sanction of a Special Resolution passed at a separate general meeting of the holders of the shares of that class.

#### **Restriction on the right to transfer shares :**

The Company's Articles of Association provided that subject to Section 111 of the Companies Act, 1956 the Board without assigning any reason, may within two months from the date on which the instrument was delivered to the Company, may refuse to register any transfer of or the transmission by operation of law of the right to Share.

No transfer shall be made to a minor or a person of unsound mind.

#### **Lien :**

The Company has a first and paramount lien upon Share not being a fully paid up Share registered in the name of each member (whether solely or jointly held) and upon the proceeds of sale thereof for monies called or payable at a fixed time in respect of such Shares whether the time for payment thereof shall have actually arrived or not and no equity interest in any Share shall be created except upon the footing and condition that Article 13 is to have full effect. Such lien shall extend to all dividends from time to time declared in respect of Such Shares Unless otherwise agreed, the registration of a transfer of a Share shall operate as a waiver of the Company's lien if any, on such Shares.



### **Managing Directors :**

Subject to the provisions, of Sections 316 & 317 of the Act, the Board may from time to time, appoint one or more Directors to be Managing Director or Managing Directors of the Company, either for a fixed term not exceeding five years for which he is to hold such office, and may, from time to time (Subject to the provisions of any contract between him and the Company) remove or dismiss him from office and appoint another in his place.

Subject to the provisions of Section 309, 310 and 311 of the Act, a Managing Director shall, in addition to the remuneration payable to him as a Director of the Company under the Articles of the Company, receive such additional remuneration as may from time to time be sanctioned by the Company.

### **Directors and restriction on their powers :**

Subject to the provisions of the Act, the control of the Company shall be vested in the Board who shall be entitled to exercise all such powers and to do all such acts and things as the Company is authorised to exercise and do. Provided that the Board shall not exercise any power or do any act or thing which is directed or required whether by the act or any other statute or by the Memorandum of the Company or by the Articles or otherwise, to be exercised or done by the Company in general meeting.

Provided further that in exercising any such or doing any such act or thing, the Board shall be subject to the provisions in this behalf contained in the Act or any other statute or in the Memorandum of the Company or in these Articles, or in any regulations not inconsistent therewith and duly made thereunder, including regulation made by the Company in general meeting, but no regulation made by the Company in general meeting shall invalidate any prior act of the Board which would have been valid if that regulation had not been made.

Until otherwise determined in the general meeting, by special Resolution the number of the Directors of the Company shall not be less than three not more than Twelve. The Company in general meeting may from time to time increase or reduce the number of Directors within the limit fixed as above.

The Board shall have power, at any time and from time to time, to appoint any person as a Director as an addition to the Board but so that the total number of Directors shall not at any time exceed the maximum number fixed by these Articles. Any director so appointed shall hold office only until the next Annual General meeting of the Company, and shall then be eligible for re-election.

The Articles of Association contain (inter alia) provisions to the following effect.

The Directors are not required to hold any qualification share.

Unless otherwise determined by the Company in General Meeting each Director shall, be entitled to receive out of the fund of the Company for his services in attending meetings of the Board or a Committee of the Board a fee not exceeding Rs. 250/- per meeting of the Board or Committee of Board attended by him, as may be determined by the Board from time to time. (All other remuneration, if any, payable by the Company to each Director whether in respect of his service as a Managing Director in the whole or part-time employment of the Company shall be determined in accordance with and subject to the provisions of the Articles of Association of the Company and the Companies Act, 1956.

The Directors shall be entitled to be paid their reasonable travelling and hotel and other expenses incurred in consequence of their attending Board and Committee meeting or otherwise incurred in the execution of their duties as Directors.

If any, Directors, being willing, is called upon to perform extra services or to make any special exertions in going or residing away from his usual place of residence for any of the purposes of the Company or in giving special attention to the business of the Company or as a member of a committee of the Board then, subject to Sections 198, 309, 310 and 314 of the Act. the Board may remunerate the Directors so doing either by a fixed sum or by a percentage of profits or otherwise and such remuneration may be either in addition to or in substitution for any other remuneration to which he may be entitled.



### Interest of Promoters & Directors :

The Promoters and Directors are or may be interested to the extent of remuneration to which they are entitled under the Company's Articles of Association and to the extent of any share in the Company held by them or which may be allotted to them.

### Indemnity :

The Articles of Association of the Company provide that every Director or Officer of the Company or any person whether officer of the Company or not employed by the Company and any person appointed as Auditor shall be indemnified out of the funds of the Company against all liabilities incurred by him as such Director, Officer, Employee or Auditor in defending any proceeding, whether civil or criminal, in which judgement is given in his favour or in which he is acquitted or in connection with any application under section 633 of the Act, in which relief is granted to him by the Court.

### Preliminary Expenses :

The amount of preliminary expenses including the issue expenses has been estimated to be Rs. 55,000/-. Expenses amounting to Rs. 15,000/- were born by a Promoter of the Company, which the Company is liable to reimburse.

### Revaluation of assets and capitalisation of reserves :

There has been no revaluation of assets or capitalisation of reserves of the Company since incorporation.

### Material contracts :

No contracts (not being contracts entered into in the ordinary course of business carried on by the Company) which may be deemed material have been or are proposed to be entered into by the Company.

### Inspection of documents :

Documents referred to below may be inspected at the Registered Office of the Company situated at 25, Strand Road, Calcutta-700001 between 10-30 A.M. to 12-00 Noon and 2-30 P.M. to 4-00 P.M. on any working day (except Saturday and Holiday) for a period of fourteen days from the date of publication of the Prospectus or until the closing of the Subscription list whichever is earlier :

### Registered Office :

25, Strand Road,  
Calcutta-700001.

Dated, the 21st September, 1981

- i) Memorandum and Articles of association,
- ii) Certificate of incorporation.
- iii) Certificate of Commencement of business.
- iv) Report of the Articles of the Company.
- v) Consent letter of Bankers, Auditors & Brokers.

### Provisions commission, brokerage and discount on shares :

Save for the Brokerage payable as mentioned above, no sums have been paid or are payable as commission for subscribing for or procuring or agreeing to procure subscription for any Shares in or debentures of the Company.

### Consent :

Consent in writing of the Bankers to the issue, Auditors and Brokers to act in their respective capacities has been obtained and filed with the Registrar of Companies, West Bengal, as required by Act and have not been withdrawn.

Messrs. K. SURANA & Co. Auditors of the Company, have given their Written consent to the issue of this Prospectus with the inclusion herein of the report in the form and context in which it appears, and such consent has not been withdrawn.

### Capital outlay :

The Capital outlay of the Company's business as stated therein estimated as follows :

Working Capital	Rs. 19,45,000,00
Expenses of this issue and the other Preliminary expenses	Rs. 55,000,00
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	Rs. 20,00,000,00

### Source of finance :

Shares already issued and subscribed for	Rs. 8,00,000,00
Present public issue as per this Prospectus (Minimum Subscription)	Rs. 12,00,000,00
	<hr/>
	Rs. 20,00,000,00

### Directors :

RAMESH CHANDRA GOLECHHA  
PRAKASH CHANDRA GOLECHHA  
PRAKASH CHANDRA SHAH