

DIAMOND COMMERCIAL ENTERPRISES LIMITED

Registered Office :

24, MAHENDRA GOSWAMI LANE, CALCUTTA-700006

PROSPECTUS

FOR PUBLIC ISSUE OF

1,50,000 EQUITY SHARES OF RS. 10/- EACH FOR CASH AT PAR

A copy of Prospectus having attached thereto, the documents required to be filed under Section 60 of the Companies Act, 1956, have, been delivered for registration to the Registrar of Companies, West Bengal.

This issue of Equity Shares is within the exemption limit of Rs. 50 lacs under the Capital Issues (Exemption) Order, 1969.

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

THE SUBSCRIPTION LIST WILL OPEN AT THE COMMENCEMENT OF BANKING HOURS ON MONDAY THE 23RD NOVEMBER 1981 AND WILL CLOSE AT THE CLOSE OF BANKING HOURS ON MONDAY THE 30TH NOVEMBER 1981 OR EARLIER AT THE DISCRETION OF DIRECTORS BUT NOT BEFORE THE CLOSE OF BANKING HOURS ON THURSDAY THE 26TH NOVEMBER 1981.

The attention of the applicants is specially drawn to the provisions of Sub-section(1) of Section 68A of the Act which is reproduced below :—

“ANY PERSON WHO—

- a) Makes in a fictitious name an application to the 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 to any other person in a fictitious name.

SHALL BE PUNISHABLE WITH IMPRISONMENT FOR A TERM
WHICH MAY EXTEND TO FIVE YEARS.

DIAMOND COMMERCIAL ENTERPRISES LIMITED

(INCORPORATED ON THE 15th Sep. 1981 UNDER THE COMPANIES ACT, 1956)

Public issue of 1,50,000 Equity Shares of Rs 10/- each at par.

SHARE CAPITAL

Authorised :

	Rs.
2,48,000 Equity Shares of Rs. 10/- each	24,80,000

Issued Subscribed and Paid-up in Cash :

70 Equity Shares of Rs. 10/- each fully paid	700
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Present Issue :

2,47,930 Equity shares of Rs. 10/- each	24,79,300
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Out of the Present Issue .

97,930 Equity Shares of Rs 10/- each have been agreed to be allotted for cash at par to Promotors, Directors their friends and associates.	9,79,300
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Now offered to the Public for the Subscription for Cash at par .

1,50,000 Equity Shares of Rs. 10/- each	15,00,000
	24,79,300

TERMS OF PAYMENT

On Application	Rs. 2.50 per share
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On Allotment	Rs. 7.50 per share
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Application for shares must be made by Residents in India and from non-resident Indian persons of Indian origin resident abroad and must be for a minimum of fifty equity shares or multiples of fifty equity shares.

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

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

Copies of this Prospectus and forms of application may be obtained from the Registered office of the company and from the Brokers and Bankers named therein.

BOARD OF DIRECTORS

Name, Address and Occupation

Sri Arun Tulsyan

S/o. Sri Meghraj Tulsyan

24, Mahendra Goswami Lane,
Calcutta-70006

(Business)

Sri Asharam Agarwal

S/o. Sri Babu Lal Agarwal

208, Jamuna Lal Bajaj St.
Calcutta-700007

(Business)

Sri Suresh Chand Goyal

S/o. Sh. Govind Ram Goyal

208, Jamuna Lal Bajaj St.
Calcutta-700007

(Business)

Director in . Creative Intra Ltd.

Bankers to the Issue :

ALLAHABAD BANK

14, Netaji Subhas Road,
Calcutta-700 001

Regd. Office :

24, Mahendra Goswami Lane
Calcutta-700006

M/s. Madan &

M/s. Pushkarl

M/s. L. K. Pan

M/s. Vinod Ku

M/s. Gourdh

M/s Bhawa

M/s. M. Nanj

Post Box

M/s. A. AAr

Hospital

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M/s. Laxmin

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BROKERS TO THE ISSUE

M/s. Madan & Co., Deccan House, 7, Ramanuja Iyer Street, Madras-600 001

M/s. Pushkarlal Ghudawala, 44, Bada Sarafa, Indore-452002

M/s. L. K. Panday, Maharashtra Bank Buildings, 45/47 Apollo Street, Bombay 400023

M/s. Vinod Kumar & Co., A-6 Connaught Place, New Delhi-110001

M/s. Gourdhan Das Lakshmi Narayan, 32, Baranashi Ghosh Street, Calcutta-700007

M/s. Bhawanlal Dhyawala, 7, Lyons Range, Calcutta-700001

M/s. M. Nanjaappaiah Jahgirdar, 205, K. Kamaraj Road,
Post Box No. 4271 Bombay-560042

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

M/s. Champaklal Bhailal Chokshi, Manek Chowk, Near Share Bazar
Ahmedabad-380001

M/s. Laxminarayan Rathi, 4-5-173 & 174, Hashmet Gunj, Sultan Bazar,
Hydrabad-500001

AUDITORS: K. L. GOYAL & CO. Chartered Accountants
34A, Metcalfe Street, Calcutta-700013

UNDERWRITERS . No part of this issue is underwritten.

MANAGEMENT : The Company is managed by its Board of Directors. All the Directors of the Company are well experienced in the Company's line of business.

HISTORY AND BUSINESS OF THE COMPANY

The Company was incorporated as a Public Company on the 15th September, 1981 in West Bengal and obtained the certificate of commencement of business on the 30th September, 1981.

The main objects as stated in the Company's Memorandum of Association which are reproduced hereafter in this Prospectus

PROSPECTUS AND PROFITABILITY

The Directors feel that subject to unforeseen circumstances the Company shall be able to earn reasonable profits.

TAX BENEFIT

(i) The Company and in case where members of the Company who are themselves companies shall be entitled to the benefits of total exemption from surtax and partial exemption from income-tax on the dividend received by them from this company to the extent provided under Section 80M of the Income-tax Act, 1961.

The Company shall be entitled to the benefit of total exemption from Income-tax in respect of its dividend income from investment if any, in a Company registered after 25th February 1975 and engaged exclusively in the manufacture of articles specified in items 11, 18, 23 (excluding refractories) and item 34 in the list in Ninth Schedule under section 80M of the Income-tax Act 1961.

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(ii) The members of the company shall be entitled to claim deduction from their total income to the extent of Re. 3,000/- per year in respect of specified items including dividends from Indian Companies under Section 80L of the Income-tax Act, 1961.

(iii) Member shall be entitled to exemption from Wealth Tax on specified financial assets to the extent of Rs. 1.5 lacs including shares in this Company u/s. 5(1A) of the Wealth Tax Act, 1957.

AUDITORS' REPORT

The Directors,
M/s. DIAMOND COMMERCIAL ENTERPRISES LTD.
24, Mahendra Goswami Lane,
Calcutta-700006

Dear Sirs,

We have examined the Books of Accounts of M/s. Diamond Commercial Enterprises Ltd. for the period from 15th Sept. 1981. (the date of incorporation) to 19th Oct. 1981 being the last date upto which the accounts of the Company have been made up and in accordance with the Provisions of Clause 24 of part II of Schedule II of the Companies Act, 1956, we report as under:

No Profit and Loss Account has been prepared and the Company has incurred preliminary expenditure to the tune of Rs. 8.50 during the above period.

The Assets & Liabilities of the Company as on 19th Oct., 1981 were as follows.

NET ASSETS :	Rs.
Current Assets :	
Cash in hand	2,550
Net Assets	2,550
Represented by : Share Capital :	
70 Equity Shares of Rs. 10/- each fully paid	700
Add : Unsecured Loan from a Director	10,000
	10,700
Less : Miscellaneous Expenditure :	
(to the extent not written off or adjusted)	
Preliminary Expenses	8,150
	2,550

The Company has not declared any dividend since its inception.

We have examined the above account and found the same as correct,

34A, Metcalfe Street,
Calcutta-700013
The 23rd Oct, 1981

For K. L. GOYAL & CO.
Chartered Accountants
S. K. TULSYAN
Partner.

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MAIN OBJECTS OF THE COMPANY

(1) To carry on all or any of the business of buyers, sellers, suppliers, traders, merchants, importers, exporters, indentors, brokers, agents, representatives, assemblers, packers, stockists, distributors, and dealers of and in all kinds of textiles, Glass fibre, agricultural produces, food articles, forest products, minerals, metals, gold, silver, platinum, industrial and other wastes and bye-products, industrial and other gasses, edible and non-edible oils, and fats, consumer goods, household goods, hardware & stores, plants & machinery, stores, spareparts and accessories, commercial, natural and manmade fibres, glass fibres, and glass fibre products, textiles of all kinds, all types of yarn, and yarn products, jute and jute products, cement, chemical, building materials, vehicles, vehicle parts, automobile parts, machine parts, industrial components, plastics and electronic parts & devices, bullion, precious stones, works of art, antique, curios, Jewellery and ornaments, building construction and in all kinds of machinery, accessories and other things request in connection therewith.

(2) Subject to the provisions of the Act to negotiate loans with or without security to such companies, firms or persons, and on such terms as may seem expedient, and to guarantee the performance of contracts by any person, companies or firms provided the company shall not carry on the business of Banking.

(3) To acquire, improve, manage, work, develop, exercise all rights in respect of leases and mortgages, and to sell, dispose of turn to account, and otherwise deal with property of all kinds, and in particular, land, building concessions, patents, business concerns and undertakings.

(4) To act as representatives and/or agents of manufacturers, producers, importers, dealers, traders, order suppliers and contractors and to act as clearing and forwarding agents, warehousemen, removers, stores and packers and to carry on the business of consultants and to act as registrars for issue and transfer of shares and to act and underwriters and Share Brokers.

(5) To acquire, improve, manage, work, develop, exercise all rights in respect of leases and mortgages, and to sell, dispose off turn to account, and otherwise deal in property of all kinds including construction thereof and in particular, land, buildings, concessions, patents, business concerns and undertakings.

MINIMUM SUBSCRIPTION

The minimum subscription in respect of the present issue will be subscription Rs. 3,75,000/- being application money @ Rs. 2.50 per share on 1,50,000 Equity Shares of Rs. 10/- each offered to the public.

OBJECTS OF THE PRESENT ISSUE

This issue is being made with the objects of inviting public to participate in the Equity share Capital of the Company. The entire subscription will be utilised for the Company's investment business.

EXPENSES TO THE ISSUE

The expenses to the issue are payable by the company inclusive of brokerage registration fees, legal charges Auditors and Registrar's fees, bank charges, printing, distribution and publicity estimated at Rs. 30,000/- to be met out of the proceeds of this issue

BROKERAGE AND UNDERWRITING COMMISSION

Brokerage at the rate of 1% on the issue price will be paid to members of Stock Exchanges, Brokers and Bankers named earlier in the Prospectus, in respect of shares allotted against application procured by them and bearing their stamp. No commission is payable to underwriter as no part of the issue has been underwritten.

ISSUE OTHERWISE THAN FOR CASH

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

ISSUE AT A PREMIUM OR DISCOUNT

No amount has been paid or is payable by way of premium on any share issued by the company at any time. The company has not issued any shares at a discount.

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 shares in the Company.

INTEREST OF PROMOTORS & DIRECTORS

The Promoters and Directors are or may be deemed interested to the extent of their 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 subscribed by or allotted to them.

POWERS OF DIRECTORS

(i) Subject to the provisions of the Act, the Board shall be entitled to exercise all such powers, and to do in furtherance of its objects, specified in the Memorandum of Association for which the Company is established, except such powers as are required by the Act or the Memorandum or Articles of Association of the Company to be exercised or done by the Company in General Meeting. In exercising any such powers or doing any such acts or things, the board shall be subject to the provisions contained in that behalf in the Memorandum or Articles of the Company or in any regulations not inconsistent therewith and duly made thereunder, including regulation made by the Company in General meeting.

(ii) 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

REMUNERATION OF DIRECTORS

Each Director may be paid out of the funds of the Company by way of remuneration for his services a sum which the Directors may fix, but not exceeding Rs. 250/- per meeting of the Board of Directors attended by him.

If any director, being willing, shall be called upon to perform extra service or to make any special exertion for any of the purposes of the company or in giving special attention to the business of the company or as member of a committee of the Directors, then subject to the provisions of the Act, the Directors may remunerate the director so doing either by a fixed 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.

QUALIFYING SHARE

A Director shall not be required to hold any share as qualification share.

MANAGING DIRECTOR

Subject to Section 269 of the Act, the Board may from time to time appoint one or more of their body to be Managing Directors of the Company, and may, from time to time, remove him from office, and appoint another in his place but his appointment shall be subject to determination ipso facto if he ceases from any cause to be a director of the Company,

The Board may from time to time entrust to and confer upon a Managing Director for the time being, such of the powers exercisable under these presents by the Directors as it may think fit, and may confer such powers for such time, and to be exercised for such objects and purposes, and upon such terms and conditions, and with such restrictions, as it thinks expedient and may from time to time revoke, withdraw, alter or vary all or any of such powers.

The remuneration of Managing Director shall be such as may from time to time be fixed by the Board subject to the provisions of the Act.

The Managing Director shall not while he continues to hold that office be subjected to retirement by rotation and he shall not be reckoned as a director for the purpose of determining the retirement of directors or in fixing the number of directors to retire, subject to the provisions of any contract between him and the company. He shall however, be subjected to the same provisions as to resignation and removal as the other directors of the company and he shall ipso facto and immediately cease to be a Managing Director if he ceases to hold the office of the director from any causes.

The Company has not so far appointed any managing Director.

BORROWING POWERS

(1) Subject to the provision of the Act and these Articles and without prejudice to other Powers conferred by these Articles, the Directors shall have the power from time to time at their discretion to accept deposit from members of the Company either in advance of calls or otherwise and generally to raise or borrow or secure the payment of any sum of money for the purposes of the Company, provided that the aggregate of the amount borrowed (apart from temporary loans as defined in Section 293 of the Act obtained from the Company's bankers in the ordinary course of business) and remaining outstanding and undischarged at that time shall not without the consent of the company in general meeting, exceed the aggregate of the paid up capital of the Company and its free reserves, that is to say reserves not set apart for any specific purpose.

(2) Subject to the provisions of the Act and these Articles, the Board may raise and secure the payment or repayment such sum or sums in such manner and upon such terms and conditions in all respects as it thinks fit and in particular by the issue of bonds, perpetual or redeemable debentures, debenture stock or any mortgage or charge or other security on the whole or any part of the property of the company (both present and future) including its uncalled capital for the time being.

CLASSES OF SHARES AND THEIR RESPECTIVE RIGHTS

The Authorised Share Capital of the Company is Rs. 24,75,000/-dividend into 2,47,500 Equity Shares of Rs. 10/- each, There is no other class of shares in the company. The Company may increase or reduce the capital Subject to the Articles of Association. the profits of the Company shall be divisible among the members in proportion to the amount of capital paid up on the shares held by them respectively. If any share is issued on terms providing that it shall rank for dividend as from a particular date, such share will rank for dividend accordingly.

VOTING RIGHTS

Subject to the provisions of the Act and these Articles votes may be given either personally or by proxy or in the case of a body corporate also by a representative duly authorised under section 187 of the Act and Articles 64 thereof.

Subject to the provisions of the Act. (and particularly of Sections 87, 89 and 92 (2) thereof and of these Articles.

(1) Upon a show of hands every member holding equity shares and entitled to vote and present in person shall have one vote.

(2) Upon a poll the voting rights of every member holding equity shares and entitled to vote and present in person (including a body corporate present as aforesaid) or by proxy shall be in proportion to his share in the paid up equity capital of the Company.

TRANSFER

Subject to the provisions of Section 111 of the Act or any statutory modification of the said provisions for the time being in force, the Directors may, at their own absolute and uncontrolled discretion and without assigning any reason decline to register or acknowledge any transfer of shares and in particular may so decline in any case in which the Company has lien upon the shares or any them whilst any moneys in respect of the shares desired to be transferred or any of them remain unpaid the transfer is approved by the directors and such refusal shall not be effected by the fact that the proposed transferee is already a member. The registration of a transfer shall be conclusive evidence of the approval of the directors of the transfer. Registration of a transfer shall not be refused on the ground of the transferor being either alone or jointly with any other persons or persons indebted to the Company on account whatsoever, except a lien on shares.

RETURN OF CAPITAL

(1) If the Company shall be wound up, the Liquidatory may, with the sanction of a Special Resolution of the Company and any other sanctioned required by the Act, divide amongst the members, in specie or kind, the whole or any part of the assets of the company, whether they shall consist of property, of the same kind or not,

(2) For the purpose aforesaid, the Liquidatory may set such value as he deems fair upon any property to be divided as aforesaid and may determine how such division shall be carried out as between the members or different classes of member.

(3) The Liquidator may, with the like sanction, vest the whole or any part of such assets in trustees upon such trusts for the benefit of the contributors as the Liquidator with the like sanction, thinks fit but so that no member shall be compelled to accept any shares or other securities whereon there is any liability

L I E N

The company shall have a first and paramount lien upon every share not being fully paid up for moneys called or payable at fixed time in respect of such shares whether the time for payment thereof shall have actually arrived or not. Such lien shall extend to all dividends from time to time declared in respect of such shares and to the proceeds of sale of such share.

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 AND INSPECTION OF DOCUMENTS

No Contract (not being contracts entered in the ordinary course of business carried on by the Company or entered into more than two years before the date of prospectus) which may be deemed material have been or are proposed to be entered into by the Company

INDEMNITY

(a) Subject to the provisions of Section 201 of the Act, every Director, Manager, Secretary and other officer or employee of the Company shall be indemnified by the Company against and it shall be duty directors to pay out of funds of the Company all manager, secretary or officer or employee may incur or become liable to by reason of any contract entered into or act or deed done by him as such director, manager, secretary or officer or employee or in any way in the discharge of the duties.

(b) Subject as aforesaid every director, manager, secretary or other officer or employee of the company shall be indemnified against any liability incurred by them or him in defending any proceeding whether civil or criminal in which judgement is given in their or his favour or in which he is acquitted or discharged or in connection with any application under section 633 of the Act in which relief is given to him by the court.

INSPECTION OF DOCUMENTS

Documents referred to below may be inspected at the Registered Office of the Company situated at 34A, Metcalfe Street, Calcutta-700013 between 11 a. m. to 2 p. m. on any working day (except Saturday and holidays) for a period of fourteen days from the date of publication of prospectus or until the closing of the subscription list whichever is earlier . -

- i) Memorandum and Articles of Association.
- ii) Certificate of incorporation,
- iii) Certificate of commencement of Business.
- iv) Report of Auditors of the Company.
- v) Consents of Bankers, Auditors, and Brokers.

PREVIOUS COMMISSION, BROKERAGE AND DISCOUNT ON SHARES

Save for the brokerage payable as mentioned above, no sums have been paid within two years of the date of the prospectus or since incorporation of the Company are payable as commission for subscribing for or procuring or agreeing to procure subscription for any shares or debentures of the company.

CONSENTS

Consents in writing of the bankers to the issue of the Company, Auditors, and Brokers to act in their respective capacities have been obtained and filed with the Registrar of Companies West Bengal as required by the Companies Act, 1956, and have not been withdrawn M/s. K. L. Goyal & Co. have given their consent to the issue of this Prospectus and with the including herein of the report in the form and context in which it appears and such consent has not been withdrawn.

PRELIMINARY EXPENSES

The amount of preliminary expenses estimated to be Rs. 12,000/- has been/shall be born by Mr. A. Tulsyan Director of the Company. The same will be reimbursed to him by Company. No other benefit has been given or intended to be given to any promotor.

CAPITAL OUTLAY

The Capital outlay of the Company's Business as stated herein estimated as follows :

Preliminary Expenses	...	Rs.	12,000
Expenses to the issue	...	Rs.	30,000
Working Capital	...	Rs.	24,38,000
		Rs.	<u>24,80,000</u>

SOURCE OF FINANCE

The above capital outlay of the company's business as stated herein estimated to be met as follows :

Issued, Subscribed and paid-up capital	...	Rs.	7000
Present issue of shares	...	Rs.	24,79,300
			<u>24,80,000</u>

APPLICATION AND ALLOTMENT OF SHARES

An applicant should submit only one application (and not more than one) for the total number of shares required. Applications may be made in single or joint names (not more than three) Two or more applications in single and/or joint names will be deemed to be multiple applications if the sole and/or the first applicant is one and the same. The Board of Directors reserve the right to reject in its absolute discretion all or any multiple application.

Application forms from non-resident Indian persons of Indian origin resident abroad properly completed together with remittance from abroad towards the amount payable on application through approved banking channels or out of funds held in the non-resident (external) account along with documentary evidence in this behalf named in Prospectus be sent 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 except such application from non-resident Indian origin resident abroad. Allotment of shares to non-resident India 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 at the rate of Rs. on the closing day (issue) at their receipt will be is will acknowledg acknowledgement

Payment may drawn on a sche Schedule to the subscriber for tendered. Appli to the particula lodged and ma must accom Letter of Alloc from the date of Stock Exchange accept or, reject

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Regd. Office : 24, Mahendra G Calcutta-700 006 Dated: 29th Octo

The application forms properly completed together with amount payable on application at the rate of Rs. 5/- per share must be lodged on or before the close of banking hours on the closing date of subscription list with Allahabad Bank (being the bankers to the issue) at their respective branches and offices appearing on the application forms. No receipt will be issued for the application money. However, the bankers to the issue will acknowledge receipt of the application by stamping to the application the perforated acknowledgement slip at the bottom of such application form.

Payment may be made in cash or by cheque or drafts. Cheque or Drafts should be drawn on a scheduled bank including a State Co-operative Bank specified in the Second Schedule to the Reserve Bank of India Act, 1934, or any Bank which is a member or subscriber for clearing house located at the particular place where the application is tendered. Applications tendered without station cheques or drafts will be made payable to the particular banker to the issues aforesaid with whom the application is lodged and marked "A/C DIAMOND EQUITY ISSUE." A separate cheque or draft must accompany each application from Save as hereinafter provided Share Certificate Letter of Allotment/Letter of Regret, as the case may be, shall be issued within 60 days from the date of closure of the subscription list or within such further time as the Calcutta Stock Exchange may agree to extend. The Directors of the Company reserve the right to accept or, reject any application in whole or in part without assigning any reason.

Whereas application is rejected in full the whole of the application money received will be refunded to the applicant and where an application is rejected in part the balance of the application money received will be refunded after adjustment of the amount, if any due on an allotment in both cases refund will be made at the risk of the applicant within two months of the closing date of the subscription list or within such period as may be extended by the Calcutta Stock Exchange, but no interest will be paid in respect of the application money received. Refund will be made by cheques or pay orders drawn on the Company's Banker to issue at Calcutta and Bank Charge, if any, for encashing such cheques or pay orders will be payable to the applicants. Such cheques or pay orders will however, be payable at per at all branches of the Bankers where application received.

Application for shares must be in the names of individuals, limited companies, statutory corporations or institutions and not in the names of minors, partnership firms, trust or a society (unless the trust or society is registered under the Societies Registration Act and is authorised by its Memorandum and Rules to hold shares in a Company). Any application not in conformity with this or by persons not entitled to apply shall be rejected.

ISSUE OF SHARE CERTIFICATES

The share certificates will be ready for delivery within 3 months from the date of allotment.

Regd. Office :
24, Mahendra Goswami Lane
Calcutta-700 006
Dated: 29th October, 1981

ARUN TULSYAN
A. R. AGARWAL
S. G. GOYAL

} Director