PROSPECTUS

ISSUE OF 60,000 EQUITY SHARES OF Rs. 10/- EACH AT PAR

Western Fe-Alloys Limited (Incorporated under the Companies Act, 1956)

67 / 28, STRAND ROAD, CALCUTTA-700 006 This issue of Equity Shares is within the exemption limit Rs. 50 lacs under the Capital Issues (Exemption) Order 1969.

A copy of the prospectus, having attached thereto documents required to be filed under Section 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 Ltd., 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 Tuesday the 19th May, 1981 and will close at the close of the banking hours on Tuesday the 2nd June, 1981 or earlier at the discretion of Directors, but not before the close of banking hours on Thursday the 21st May, 1981.

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 produced below.

ANY PERSON WHO :

 Makes in a fictitious name an application to a Company for acquiring or subscribing for any Share therein;

or

(b) otherwise induces a Company to allot or register any transfer of Shares therein to him or any other person in a fictitious name.

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

PROSPECTUS Western Fe-Alloys Limited

(Incorporated under the Companies Act, 1956)

SHARE CAPITAL :

and on allotment

Authorised	1:		
1,00,000	Equity Shares of Rs. 10/- each	Rs.	10,00,000/-
		Rs.	10,00,000/-
Issued, Su	bscribed and fully paid-up :		
70	Equity Shares of Rs. 10/- each fully paid up in Cash	Rs.	700/-
Present Is	sue :		. test serie
99,930	Equity Shares of Rs. 10/- each at par for Cash		9,99,300/-
Reserved i	or Allotment :		10,00,000
39,930	Equity Shares of Rs. 10/- each at par for cash have been reserved for allotment to Direc- tors, their friends and associate] # 100 Y
	concerns	Rs.	3,99,300/-
Now offer cash at p prospectus	red for Public Subscription for ar to Public in terms of this		
60,000	Equity Shares of Rs. 10/- each at par for Cash	Rs.	6,00,000/-
Terms of	Payment :		
On app	lication Rs. 5.00p per share		

Application be made only by Residents in India and as well as non-resident Indian persons of Indian Origin residing abroad and must be for a minimum of Fifty Equity Shares or multiples of Fifty Equity Shares.

Rs. 5.00p per share

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and its Visakha Application must be made on the form 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 the 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.

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

BOARD OF DIRECTORS :

Other Directorship

Wescon Limited.

- Sri Surendra Kumar Sethia S/o. Sri K. M. Sethia 10, Shakespeare Sarani, Calcutta. — (Industrialist)
- Sri Narendra Kumar Sethia S/o. Sri K. M. Sethia 10, Shakespeare Sarani, Calcutta. — (Business)
- Smt. Chand Devi Sethia W/o. Sri K. M. Sethia 10, Shakespeare Sarani, Calcutta. — (Housewife)

REGISTERED OFFICE :

67/28, Strand Road, Calcutta-700 006.

BANKERS TO THE ISSUE :

INDIAN OVERSEAS BANK, 2 Wood Street, Calcutta and its branches at Bombay, Ahmedabad, Bangalore, Cochin, Delhi, Hyderabad, Indore, Madras, Kanpur, Pune, Nagpur, Lucknow, Coimbatore, Madurai, Jaipur, Agra, Varanasi, Jabbalpur and Allahabad.

BHARAT OVERSEAS BANK LTD. 155-C, Mahatma Gandhi Road, Burra Bazar Branch, Calcutta-700 007 and its branches at Coimbatore, Cochin, Trivandram, Bangalore, Hyderabad, Visakhapatnam, Bombay, New Delhi, Ahmedabad and Lucknow.

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Wescon Limited.

BROKERS TO THE ISSUE

CALCUTTA

M/s. Manik Chand Choraria 32, Ezra Street, Calcutta-700 001

NEW DELHI

M/s. Bharat Bhusan & Co. 107, Rohit House, 3, Tolstoy Marg, New Delhi-110 001

MADRAS

M/s. V. S. Krishnaswami & Co. 45, Armenian Street, Madras-600 001

AHMEDABAD

M/s. Champaklal Bhailal Chokshi Manek Chowk, Ahmedabad-380 001

AUDITORS :

Dey, Dutta, Lunawat & Co. Chartered Accountants, 8/2, Kiran Sankar Roy Road, 2nd Floor, Room Nos. 32-34, Calcutta-700 001.

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BOMBAY

M/s. L. K. Pandey 45/47, Appollo Street, Bombay-400 023

BANGALORE

M/s. Vijai & Co. 9, Eleventh Main Road, Bangalore-560 003

HYDERABAD

M/s. Laxminarayan Rathi 4/5/173 & 174, Hasmatgunj, Sultan Bazar, Hyderabad-500 001

INDORE

M/s. Pushkarlal Ghudawala 44, Bada Sarafa, Indore-452 002

COCHIN

M/s. Mathew & Co. Mullassery Canal Road, Ernakulam, Cochin-682 011

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History and Business of the Company :

The company was incorporated as Public Limited Company on 24th September, 1980 in the State of West Bengal and obtained the commencement of business certificate on 8th October, 1980. The main objects as stated in the Company's Memorandum of Association which we produce later in this prospectus, are to carry on business in non-ferrous metals.

Management :

The Company is managed by its Board of Directors.

Prospects :

In the opinion of the Directors, in the present market position there are fair prospects in non-ferrous metal business and subject to the unforeseen circumstances, the Company should pay reasonable rate of dividend on its issued Equity Shares.

Tax Benefits :

(i) The Company and 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 80-M 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 28th February, 1975 and engaged exclusively or almost exclusively in the manufacture or production of any or more of the Articles or things specified in items 2, 3, 4 (excluding alloy malleable and S. G. Iron castings), 7 to 15, 18, 23 (excluding refractories), 24 26, 27 and 29 in the list of the Ninth Schedule under Sec. 80-M 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 Rs. 3,000/- per year in respect of specified items including dividends from Indian Companies Under Section 80-L of the Income Tax Act, 1961.

(iii) Members 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 under section 5(1) (xxiii) of the Wealth Tax Act, 1957.

Main Objects of the Company :

To carry on business as manufacturers, processors, re-sellers, refiners, and smelters, converters, producers, exporters, importers, traders, dealers, distributors, stockists, transporters, buyers, sellers, agent or merchants in all kinds and forms of ferrous and non-ferrous metals, ferro-alloys, particularly ferro-molybdenums, ferro-vinadium, ferro-tungstens, ferro-chrome (high carbon and low carbon), ferro-manganese, ferro-miobiums, ferro-silicozircomium and ferro-born, ferro-titaniums, ferro-phosphorus, ferro-nickel, calcium, silicate, steel including mild, high carbons, spring, high speed tool, alloy, stainless and special steels, bars, joists, pipes, sheets, castings, wires, rails, rolling materials, rollers, semi-manufactures and other materials made wholly or partly of irons, steels, alloys and metals required in or used for industrial, defence, agricultural, transport, commercial, domestic, building, power transmission and / or constructions purposes.

Objects of the Issue :

This issue is made with the objects of providing finance required for Company's business.

(6)

CAPITAL OUTLAY :

The capital outlay of the Company's business as stated herein estimated as follows :-

Furniture and Office Equipment	Rs.	20,000.00
Preliminary Expenses	Rs.	10,000.00
Expenses for Issue	Rs.	20 ,000.00
Working Capital	Rs.	9,50,000.00
	Rs.	10,00,000.00

Source of Finance :

Issued Subscribed and Paid up Capital	Rs.	700.00
Present Issue of Shares	Rs.	9,99,300.00
	Rs	10.00.000.00

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Dey, Dutta, Lunawat & Co. Chartered Accountants

8/2, Kiran Sankar Roy Road, 2nd Floor, Room Nos. 32-34, Calcutta-700 001.

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AUDITORS' REPORT

То

The Directors WESTERN FE-ALLOYS LIMITED 67/28, Strand Road, Calcutta-700 006.

Lady and Gentlemen,

We have examined the books of accounts of Western Fe-Alloys Limited for the period from 24th September, 1980 (date of incorporation of the Company) to 31st January, 1981, the latest date to which the accounts of the Company have been made up.

In accordance with the provisions of Clause 24 of Part II of the Schedule II of the Companies Act, 1956, we report as follows :

A.	PROFIT AND LOSS ACCOUNT	Rs. P.
	Income	NIL
	Less : Outgoings	NIL
	Profit	NIL
		Constant Manager Manager Manager Manager Manager

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B. ASSETS AND LIABILITIES

The assets and liabilities of the Company as at 31st January, 1981, which we have examined are set out below :--

ASSETS	Rs. P.
Current Assets	
Cash in hand	1929.60
MISCELLANEOUS EXPENDITURE	
(To the extent not written off or adjusted)	
Preliminary Expenses	5,770 [.] 40
	7,700.00
Less : Loan from Director	
(bearing no interest)	7,000.00
	700.00

Represented by-

700 Equity Shares of Rs. 10/- each fully paid in Cash (Shareholder's Fund)

700.00

(9)

C. We further report that-

- (1) No dividend has been declared by the Company since its incorporation.
- (2) No statutory accounts have been prepared by the Company, since the date of its incorporation on 24th September, 1980, as the same is not due.
- (3) Adjustments may be necessary to make the accounts from 24th September, 1980 to 31st January, 1981 to comply with the requirements of law relating to the accounts to be laid before the Company in General Meeting but at the time of signing this report, we are not aware of any material adjustments which would affect the results of the accounts.

Yours faithfully,

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For Dey, Dutta, Lunawat & Co., Chartered Accountants D. K. De Partner

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Minimum Subscription :

The minimum subscription in respect of the present issue will be subscription of the entire Equity Shares offered under this prospectus. The Directors will proceed to allot shares covered by this prospectus on receipt of the said application money for these shares i e. 60,000 Equity Shares of Rs. 10/each. As indicated in the source of finance, the purpose of minimum subscription of Rs. 6,00,000:00 is to meet its working capital requirements of the company after meeting the cost of issue and preliminary expenses.

Preliminary Expenses :

The estimated preliminary expenses will be about Rs. 15,000/- as mentioned under the heading 'Capital Outlay' out of this amount Rs. 5,770'40 has been actually incurred by Sri S. K. Sethia, Director of the Company and the amount spent by him will be reimbursed to him.

Expenses of the Issue :

The Expenses of the issue payable by the Company inclusive of brokerage, legal charges, auditors' fees, registration, printing and listing fee etc., are estimated at Rs. 20,000/- and are to be met out of the proceeds of this issue.

Underwriting Commission :

No part of this issue is underwritten.

Brokerage :

Brokerage at the rate of 1% of the issue price will be paid to the brokers and bankers named earlier in this prospectus as well as to the members of recognised Stock Exchange in India in respect of shares allotted as a result of applications procured by them and bearing their stamp.

Issue otherwise than in Cash :

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

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Issue at premium :

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

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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.

Interest of Promoters and Directors :

None of the Directors or Promoters is in any way interested in the promotion of the Company except as Directors or Shareholders. No benefit has been paid or given or intended to be paid or given to any promoter or to any officer of the Company, except in case of Officers of the Company the normal remuneration payable to them and the reimbursement of all authorised expenditure on behalf of the Company.

Consents :

Consent in writing of the above named Bankers to the issue, Auditors and Brokers to the issue, to act in their respective capacities have been obtained and filed with the registrar of Companies, West Bengal as required by the Act and have not been withdrawn. M/s. Dey, Dutta, Lunawat & Co., the Auditors of the Company have given their written consent to the issue of this prospectus with their report in the form and context in which it is included and such consent has not been withdrawn.

Directors:

Until otherwise determined by the Company in a General Meeting, the number of Directors shall not be less than three and more than twelve, Directors are not required to hold any shares in the Company as qualification share.

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Restriction on power of Directors :

The control of the Company subject to the provisions of the Act shall be seed in the Board who shall be entitled to exercise all such powers, and the Board who shall be entitled to exercise all such powers, and the Board shall not exercise any power or do any act or thing in the Board shall not exercise any power or do any act or thing in the Board whether by the act or any other statute or by the company or by these Articles or otherwise, to be the Company or by these Articles or otherwise, to be the Company in General Meeting. Provided further in exercising any such power or doing any such act or thing the beard shall be subject to the provisions in that behalf contained in the Act or any the statute or in the Memorandum of the Company or in these Articles, or in any epide cost not inconsistent therewith and duly made thereunder, including equation made by the Company in General Meeting and no such regulation shall head and be the Board which would have been valid if that regulation the been made.

Remumeration of Directors :

Remuneration of the Directors shall be a fee not exceeding Rs. 250/- for Circctor for each meeting of the Board of Directors and of any Committees Board of Directors attended by him.

All other remuneration if any payable by the Company to each Director, respect of his services as a Managing Director or a Director in whole and the employment of the Company shall be determined in accordance with respect to the provisions of the Articles and the Act.

Directors shall be entitled to be paid reasonable travelling, Hotel and consest incurred in connection with their attending Board and Committee or otherwise incurred in the execution of their duties as Directors. If being willing shall be called upon to perform extra services or concellent exertions for any of the purposes of the Company, then subject as 309 and 310 of the Act, the Board may remunerate Director either by a percentage of profits or otherwise and such remuneration to be effect in addition to or in substitution for any other remuneration to which he may be entitled.

(13)

Managing Director :

Subject to the provisions of the Companies Act, 1956 the Company in General Meeting or the Directors may at any time appoint one or more directors as Managing Director or whole time director on such remuneration, terms and conditions as may be decided by them on such meeting. A whole time or Managing Director shall not be liable to retire by rotations.

Borrowing Powers :

Subject to the provisions of the Companies Act, 1956 (as amended) the Board may from time to time at its discretion raise or borrow either from the Directors or from elsewhere and secure the payment of any sum or sums of money for the purpose of the Company. The Article empowers the Board to raise or secure the repayment of such sum or sums in such manner and upon such terms and conditions as it thinks fit. The Company has not issued any debentures.

Capitalisation of Reserves :

The Company has not capitalised any reserve.

Revaluation of Assets :

There has been no revaluation of the assets of the Company.

Issues within two proceeding years :

No shares have been issued or agreed to be issued otherwise than for cash or at premium within two years proceeding the date of this prospectus.

Property :

There is no property other than-

(1) That the contract for the purchase or acquisation whereof was entered into in the ordinary course of the Company's business, the contract not being made in contemplation of the issue nor the issue of consequence of the contract; or

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Lien :

not b solely money the ti (2) That as respect which the amount of the purchase money is not material which is properly purchased or acquired by the Company or proposed so to be purchased or acquired which is to be paid for wholly or partly of the proceeds of the issue offered for subscriptions by the prospectus or the purchase or acquisition of which has not been completed at the date of issue of the prospectus.

Classes of Shares :

The Company's authorised share capital is Rs. 25,00,000/- divided into 550000 shares of Rs. 10/- each with power to the Company to issue preference of the terms and conditions laid down in the Articles of the Company. So far only equity shares have been issued.

Watting Rights :

The Articles provide subject to the provisions of Section 87 of the Act and to any special conditions or restriction as to voting upon which any shares may be issued, on a show of hands, every member present in person shall have one vote and on a poll every member present in person or by proxy shall have one vote for every share held by him in respect of which he is entitled to vote. And no Company or body corporate being a member of the Company shall vote by proxy so long as a resolution of its Board under the provisions of Section 187 of the Act is in force and the representative named in such resolution is present at that General Meeting.

No member shall be entitled to exercise voting rights 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 regard to which the company has exercised any right of lien.

Lien :

The Company shall have a first and paramount lien upon every share not being fully paid up registered in the name of each members (whether solely or jointly with others) and upon the proceeds of sale thereof for moneys called or payable at a fixed time in respect of such shares, whether the time for payment thereof shall have actually arrived or not. Such lien

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shall extend to all dividends from time to time declared in respect of such share. Unless otherwise agreed the registration of transfer of a share shall operate as a waiver of the Company's lien, if any on such share.

Rights of Shareholders :

(1) In respect of dividends :

Subject to the provisions of the Companies Act, 1956 (as amended) and to the rights of shareholders entitled to share if any with preferential or special rights attached thereto, the profits of the Company which are determined to be devisible in respect of any year shall be applied in a payment of a dividend on the equity shares of the Company but so that a partly paid up share shall only entitle the holder with respect thereof to such proportion of the distribution upon a fully paid-up share as the amount thereon bears to the nominal amount of such share. Where capital is paid up in advance of calls upon the basis that the same shall carry interest, such capital shall not rank for dividends or a right to participate in profits.

(2) On winding Up :

The Articles of the Company provide that if the Company shall be wound up, the liquidator may with the sanction of a special resolution of the Company and any other sanction required by the Act divide amongst the member, 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.

Modification of Rights :

The Company's Articles provide that if at any time the share capital is divided into different classes of shares, the rights attached to any class (unless otherwise provided by the terms of the issue of the shares of that class) may, whether or not the Company is being wound up, be varied with the consents in writing of the holders of three/fourths 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 share of that class.

Indemnity :

Every Director, Secretary or officer of the Company or any person (whether an officer of the Company or not) employed by the company and any person

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Regist any v date o which appointed as Auditor shall be indemnified out of the funds of the Company against any lability that may be incurred by him as such Director, Secretary, Officer emoloyee or Auditors 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.

Riesteristisse an Transfer :

The Board may without assigning any reason for such refusal may within two months from the date on which the instrument of transfer was delivered to the Company refuse to register any transfer of a share upon which the Company has a lien and in case of shares not fully paid up the Board may refuse to register a transfer to the transferee of whom it does not approve. No transfer shall be made to a minor or person of unsound mind. This is subject to the provision of Section 111 of the Act.

Waterial Contracts :

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

Inspection of Documents :

The following documents (or copies thereof) may be inspected at the Registered Office of the Company between 10-30 A.M. to 12-30 P.M. on any working day (except saturday) for a period of fourteen days from the date of publication of the prospectus or closing of the subscription list, whichever is earlier.

1. Memorandum and Articles of Association of the Company.

2. Certificate of Incorporation.

Certificate of Commencement of Business.

- 4. Consent of Banker to the Issue, Auditors and Brokers to the Issue.
- 5. Auditors' Reports, with statement of adjustments, if any.

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Application and Allotment:

Application forms properly completed together with Cash, Cheques or Drafts for the amount payable on application must be delivered before the closing of the subscription list to the Banker to the Issue named in the prospectus at any of its branches at the place mentioned against its name in the application form. (Cheques or Drafts should be drawn on bank which is a member or sub-member of Clearing Houses located at centres where there are recognised Stock Exchanges.) No receipt will be granted, but the Banker to the Issue will send to the Applicant an acknowledgement slip attached to the Application form. Applicants will be notified in due course by despatch of allotment letter or share Certificates or letters of Regret. The Directors reserve the full and uncontrolled right to accept or reject any application in whole or in part without assigning any reasons. Whether application is rejected or not accepted in full the whole or any balance of application money will be refunded without interest. Allotment letters or share Certificates or letters of regret together with refund pay orders if any will be despatched to the applicants at the applicant's risk within two months from the date of closing of the subscription list or such extended time as may be granted by Calcutta Stock Exchange. Refund pay order issued to applicants will be payable at par at all places where share applications are accepted by the Banker to the Issue. Application must be in the name of individuals, limited Companies or other bodies corporate and not in the name of firms, partnership-firms, minors, trusts, non-residents or their nominees.

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Application forms from non-resident Indians/persons of Indian Origin resident abroad properly completed together with remittance from abroad towards the amount payable on the application through approved banking channels or out of the funds held in non-resident (external) accounts along with the documentary evidences in this behalf must be delivered before the closing date of subscription list with the Banker to the issue named in this prospectus or in the Column mentioned against its name in the application form. The Company as required by the Reserve Bank of India shall apply to the Reserve Bank of India for the permission in the manner prescribed by the Reserve Bank of India to accept such application from non-resident Indian persons of Indian origin resident abroad. The allotment of shares to non-resident Indians/persons of Indian Origin resident abroad shall be subject to the Company obtaining such approval from the Reserve Bank of India. Non-resident Indians/persons of Indian origin resident abroad need not apply direct to the Reserve Bank of India.

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APPLICANT SHOULD SUBMIT ONLY ONE APPLICATION (AND NOT MORE THAN ONE) FOR THE TOTAL NUMBER OF SHARE 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 FIRST APPLICANT IS ONE AND SAME. THE BOARD OF DIRECTORS RESERVE THEIR RIGHT TO REJECT IN ITS ABSOLUTE DISCRETION ALL OR ANY MULTIPLE APPLICATIONS.

APPLICATION MAY BE IN THE NAMES OF INDIAN NATIONALS RESIDENT IN INDIA AS WELL AS NON-RESIDENT INDIAN PERSONS OF INDIAN ORIGIN RESIDING ABROAD.

FOR FURTHER INSTRUCTIONS PLEASE READ THE APPLICATION FORM CAREFULLY.

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Names, addresses, descriptions and occupations of the Signatories to the Memorandum and Articles of Association and the number of shares subscribed by them are as follows :--

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Names, Addresses, Descriptions a Occupations of Subscribers.	nd	No of Equity Shares taken by each Subscribers
 Rajendra Sethia S/o. Sri Kanmal Sethia 10, Shakespeare Sarani, Calcutta-700 016. Business 		10 (Ten)
 Surendra Sethia S/o. Sri Kanmal Sethia 10, Shakespeare Sarani, Calcutta-700 016. Industrialist 		10 (Ten)
 Pannalal Kochar S/o. Late Peer Chand Kochar Wood-Burn Road, Calcutta Business 		10 (Ten)
 Harinder Singh Gill S/o. Sri Arjan Singh Gill 2/3A, Panditia Road, Calcutta-700 029. Business 		10 (Ten)
 Devendra Kumar Burman S/o. Sri Brij Behari Burman 76A, Netaji Subhas Road, Calcutta-700 007. Business 		10 (Ten)
 H. C. Daftary S/o. Sri C. M. Daftary S. P. Mukherjee Road, Calcutta-700 025. Business 		10 (Ten)
 Narendra Sethia S/o. Sri Kanmal Sethia 10, Shakespeare Sarani, Calcutta-700 016. Business 		10 (Ten)
Dusinos	TOTAL	70 (Seventy)
Registered Office : 67/28, Strand Road, Calcutta-700 006.	- Curendras	
27 % Horil, 198/	Navendua	Setting
	(20) Chanol	serpia