



CHANDRA PRABHU INTERNATIONAL LIMITED

17th ANNUAL REPORT 2001-2002



BOARD OF DIRECTORS

CHAIRMAN CUM MANAGING DIRECTOR

Mr. Gajraj Jain

EXECUTIVE DIRECTOR

Mr. Akash Jain

DIRECTORS

Mr. Abhash Jain

Mr. Kuldeep Jain

Mr. S.C. Khaneja

Mr. Sudhanshu Mishra

COMPANY SECRETARY

Mr. Pankaj K. Gupta

AUDITORS

M/s. J P S & Company
(Formerly J.C. Verma & Co.)
Chartered Accountants
New Delhi

REGD. OFFICE

11, Rani Jhansi Road,
New Delhi 110 055

BR. OFFICES

Faridabad, Bhatinda & Jaipur

BANKERS

State Bank of Bikaner & Jaipur
New Delhi

NOTE: Members are requested to bring their copy of the Annual Report at the time of attending the Annual General Meeting. No extra copies of Annual Report shall be provided at the venue of the AGM.

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SHAREHOLDERS INFORMATION**10. Investor Service**

- a. Member(s) desiring any information/ explanations on Accounts are requested to inform the Company at least one week before the meeting so as to enable the Management to keep the information ready. Replies will be provided only at the meeting.
 - b. Equity shares of the company are under compulsory Demat Trading by all Investors. Considering the advantages of Scripless trading, Shareholders are requested to consider Dematerialisation of their holding, if not already done so, as to avoid inconvenience in future.
 - c. As per the provisions of Companies Act, 1956, facility for making nomination is now available to the shareholders in respect of the shares held by them. Members holding shares in physical form may forward prescribed Nomination Form to the company directly while Beneficial owners of shares in Demat Form are advised to contact to their respective DPs in this regard.
 - d. Members/ beneficial owners are requested to quote their Folio No. /D.P. & Client IDs, as the case may be, in all correspondence with the company. Members holding shares in physical form are requested to immediately notify any change in their address, quoting their Ledger Folio No. to the Company's Registered Office.
 - e. Beneficial Owners of shares in Demat form are requested to send their instructions regarding change of Address, Nomination, Bank Details etc. directly to their DP, as the same are maintained by Depository Participants.
 - f. Members are advised that Dividend for the financial year ended on 31st March, 1996 onwards, which remains unpaid/ unclaimed over a period of 7 years, have to transferred by the company to Investors Education and Protection Fund (IEPF) constituted by the Central Government under Section 205A and 205C of the Companies Act, 1956.
- Shareholders who have not yet claimed the dividend for this period are requested to lodge their claims with the company, as per the amended provisions of Section 205B of the Act, no claim shall lie for the unclaimed dividend from IEPF by the members.
- g. Members of the Company who have multiple actions in identical name(s) or holding more than one share certificate in the same name under different Ledger Folio(s) are hereby requested to apply for consolidation of such folio(s) and send the relevant Share Certificates to the company.
 - h. Members are requested to give their valuable suggestions for improvement of our investor services and to quote their e-mail ids, Telephone/ Fax Nos. for prompt reply to their complaints/ comments.
 - i. For guidance on depository services, shareholder may write to the Company or Registrar or to the respective Depository.
- NATIONAL SECURITIES DEPOSITORY LTD.**
 Trade World, 4th Floor,
 Kamala Mills Compound,
 Senapati Bapat Marg,
 Lower Parel, Mumbai-400013
 Phone : 022-4972964-70
 Fax : 022-4972993, 4976351
 e-mail : info@nsdl.co.in
 Web : www.nsdl.co.in
- CENTRAL DEPOSITORY SERVICES (P) LTD.**
 Phiroge Jeejeebhoy Towers
 28th Floor, Dalal Street,
 Mumbai-400 023
 Phone : 022-2723533
 Fax : 022-2723199
 e-mail : info@centraldepository.com
 Web : www.centraldepository.com

SHAREHOLDERS INFORMATION

1. **17th Annual General Meeting**
Date & Time :
 30th September, 2002 at 11 A.M.
Venue :
 Khasra No. 36, Siraspur, G.T. Karnal Road,
 New Delhi - 110 042
2. **Financial Calendar (Tentative)**
Financial reporting for the
Quarter ending June 30, 2002
 End ~ July, 2002

Financial reporting for the
Quarter ending Sept. 30, 2002
 End ~ October, 2002

Financial reporting for the
Quarter ending Dec. 31, 2002
 End ~ January, 2003

Financial reporting for the
Quarter ending March 31, 2003
 End ~ April, 2003
3. **Book Closure Dates**
 27/09/2002 to 31/09/2002
 (both days inclusive)
4. **Registered Office**
 11, Rani Jhansi Road,
 New Delhi - 110 055
 Phone : 3516567/ 3552501
 Fax : 91-11-3553698
 Email : cpil@del2.vsnl.net.in
5. **Listing on Stock Exchanges at :-**
The Delhi Stock Exchange Association Ltd
 3 & 4/4B, Asaf Ali Road, New Delhi - 110002

The Stock Exchange Mumbai
 1st Floor, New Trading Ring,
 Rotunda Building, P J Towers,
 Dalal Street, Fort, Mumbai - 400 001

U.P. Stock Exchange Association Ltd.
 Padam Towers, 14/113, Civil Lines,
 Kanpur 208 001 (U.P.)

Jaipur Stock Exchange Ltd.,
 Indra Place, J.L.N. Marg
 Malviya Nagar, Jaipur 302017

The Calcutta Stock Exchange Association Ltd.,
 7, Lyons Range, Calcutta 700 001
6. **Listing Fees**
 The Company has paid Annual listing fees to all Stock Exchanges except Kolkata Stock Exchange up to financial year ended 31st March, 2002
7. **Registrar & Transfer Agent**
(for transfer in physical form)
 Share Department
 11, Rani Jhansi Road,
 New Delhi - 110 055
 Phone : 3516567 / 3552501
 Fax : 91-11-3553698
 Email : cpil@del2.vsnl.net.in

(For Electronic Segment)
 Alankit Assignments Ltd.
 205-208, Anarkali Complex,
 Jhandewalan Extension
 New Delhi - 110055
 Ph : 3610220 - 24
 Fax : 91-11-3552001
 Email : alankit@alankit.com
8. **Dematerialisation**
 10.16 % of Equity share, Shares have been dematerialised up to 31st March, 2002 Trading in Equity Share of the Company is permitted only in demat form, as per notification issued by SEBI.

ISIN No. of the Company
INE 368D01017
9. **Share Transfer System:**
 The Share Transfer Committee meets on monthly basis for approval of share transfer in Physical Form. The processing activities with respect to requests received for share transfer are completed, within prescribed times, provided the necessary documents are in order. After completion of the process, an offer letter is sent to the transferee with an option to receive credit of the transferred shares in electronic form under the "Transfer cum Demat" facility extended by the company. Shareholders, who opt to avail this facility by submitting the offer letter alongwith Dematerialisation Request Form duly certified by Depository Participant, receive electronic credit of their shares in their Demat Account.

 In case Shareholders opt to receive shares in physical form or fail to submit offer letter through Depository Participant within stipulated time, share certificates are sent to transferees.

DIRECTORS REPORT**DIRECTORS REPORT**

To the members of Chandra Prabhu International Ltd.

Your Directors are pleased to have this opportunity to report on Company's progress during the year 2001-2002 and to submit the Annual Report & Audited Statement of Accounts for the year ended 31/03/02.

Financial Results	(Rs. in Lacks)	
	2001-02	2000-01
Turnover/Income from operations	831.12	1099.86
Other Income	24.39	18.40
Profit/(Loss) before tax,		
Interest & depreciation	(167.78)	(9.09)
Interest	15.90	25.07
Depreciation	6.31	8.67
Profit/(Loss) before tax	(189.99)	(42.83)
Provision for Taxation	0.73	-
Deferred Tax	(66.15)	-
Profit/(Loss) after tax	(124.57)	(42.83)
Surplus brought forward from		
Previous Year	280.97	323.80
PROFIT AVAILABLE FOR		
APPROPRIATION	156.40	280.97
Tax related to earlier years		
Surplus carried to Balance Sheet	156.40	280.97

OVERALL PERFORMANCE

The year under review resulted in Net Loss of Rs. 124.57 Lacs as compare to Net Loss of Rs. 42.83 Lacs during the previous year. This is mainly due to provision made for doubtful debts amounting to Rs. 188.63 Lacs. Due to depressing economic scenario, your Company has not been able to achieve the desired results. The turnover during the year has been Rs. 831.12 Lacs as against Rs. 1099.86 Lacs in the previous year.

DIVIDEND

In view of the loss for the year, your directors regret their inability to recommend payment of any dividend.

CORPORATE GOVERNANCE

Corporate Governance, as Chandra Prabhu International Ltd. believes, is concerned with creation of long term value for shareholders while at the same time balancing interest of others stakeholders viz Employees, Creditors, General Public & Society at large. Corporate Governance is crucial to the very existence of a company, as it builds trust and confidence, which eventually leads to a more stable and sustained resource flows and long-term partnership with its investors and other stakeholders.

Implementation of Corporate Governance will be mandatory for the company by 31/3/2003. However, the Company has taken certain steps in this regard.

FUTURE PROSPECTS

The company is making all possible efforts to improve its profitability. Import of Synthetic Rubber is being made from Korea, China, Indonesia and Italy presently. The company is also aiming at diversification and planning to add some more items of Chemicals and Resin etc. to its existing portfolio of trading activities.

SUBSIDIARY

Chandra Prabhu Overseas Ltd. is wholly owned subsidiary of your Company. Pursuant to the provision of Section 212 of the Companies Act, 1956 the financial statements and other required documents of Chandra Prabhu Overseas Limited for the year ended on 31st March, 2002 are annexed hereto.

AUDITORS

M/s. J P S & Company (Formerly J.C. Verma & Co.) Chartered Accountants, New Delhi, Auditors of the company, retire from their office. They are, however, eligible for re-appointment Pursuant to Section 224(1B) of the Companies Act, 1956 they have confirmed their eligibility for re-appointment as the Auditors of the company. Members are requested to consider their re-appointment.

DIRECTORS RESPONSIBILITY STATEMENT

The information required to be furnished in terms of section 217 (2AA) of the Companies Act, 1956 are set out hereunder:

Your Directors confirm:

- that in the preparation of the annual accounts, the applicable accounting standards had been followed along with proper explanation relating to material departures;
- that the directors had selected such accounting policies and applied them consistently and made judgments and estimates that are reasonable and prudent so as to give a true and fair view of the state of affairs of the company at the end of the financial year and of the profit or loss of the company for that period;
- that the directors had taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of this Act for safeguarding the assets of the company and for preventing and detecting fraud and other irregularities;
- that the directors had prepared the annual accounts on a going concern basis.

The Company's Internal Auditor have conducted periodic audits to provide reasonable assurance that the Company's established policies and procedures have been followed.

DIRECTORS REPORT**DIRECTORS**

During the year under review Mr. G.S. Sharma, tendered his resignation from the Board of Directors of the Company and Mr. Sudhanshu Mishra, joined the Board. Your Director while welcoming the new incumbent, wish to place on record its appreciation of the valuable contribution made by Mr. G.S. Sharma during his tenure as Director of the Company.

In accordance with the provisions of Companies Act, 1956 and Company's Articles of Association, Mr. S.C. Khaneja & Mr. Kuldeep Jain retires by rotation at the ensuing Annual General Meeting and is eligible for reappointment.

AUDITORS REPORT

All matters in the Auditors Report are self-explanatory except Para No. 17 & 18 of the Annexure to the Auditor Report. In respect of Para 17 it is stated that the delay in depositing the EPF & ESI dues was of a few days only. However entire dues in relation to EPF & ESI for the Financial Year 2001-2002 has been deposited.

Default in paying Income Tax occurred due to adverse effect on the projected Cash Flow of the Company consequent to non realisation of Export Proceeds as expected. No sooner the company realises the Export proceeds the Income Tax due will be deposited, Payment of Income Tax out of the Working Capital is not advisable as it will lead to further losses in the Company besides affecting the liquidity adversely.

PARTICULARS AS PER SECTION 217 OF THE COMPANIES ACT, 1956.

Your company does not have any employee, whose particulars are required to be given under the provision of section 217 (2A) of the Companies Act, 1956 read with the Companies (Particulars of Employees) Rules, 1975, as amended up to date.

Information with respect to *Conservation Of Energy, Technology Absorption & Foreign Exchange Earning And Outgo*, pursuant to section 217 (1)(e) of the Companies Act, 1956 is as follows:-

a.	Conservation of energy	N.A.	
b.	Technology Absorption	N.A.	(Rs. in Lacs)
c.	Foreign Exchange Earnings	Current Year	Rs. 28.92
		Previous Year	NIL
d.	Foreign Exchange Outgo		
i)	Foreign Traveling Expenses	Current Year	Rs. 0.46
		Previous Year	Rs. 0.98

ii) CIF Value of Imports

Current Year Rs.284.74
Previous Year Rs.265.11

DELISTING OF SECURITIES

At present Shares of the company are listed with Stock Exchanges at Kolkata, Delhi, Jaipur, Mumbai & Kanpur. The company is, therefore, required to pay substantial amount on account of Listing Fees & various other procedural compliances.

Due to liquidity constraints, the company has not yet been able to pay listing fee to Kanpur Stock Exchange and Kolkata Stock Exchange from 2000-2001 onwards. Besides trading volume at Kanpur Stock Exchange and Kolkata Stock Exchange have been reduced considerably during last few years further the facility for trading being now available on net through Mumbai Stock Exchange. So the investor would not have any difficulty in dealing with the Company's shares

In view of these reasons your director propose, subject to your approval, for de-listing of the equity shares from Kolkata & Kanpur Stock Exchanges.

De-listing would be implemented only after complying with necessary stipulations of Securities and Exchange Board of India. Resolution in this regard is being recommended for your approval.

FIXED DEPOSITS

The Company has not accepted any fixed deposits till date within the meaning of Section 58A of the Companies Act, 1956 and rules made there under.

ACKNOWLEDGEMENT

Your Directors place on record their warm appreciation of the assistance and co-operation extended by various Government Departments, Authorities, Reserve Bank of India, Business Partners etc. Your Directors also place on record their deep appreciation of the support provided by the Bankers associated with the company.

Your company's employees are instrumental to your company achieving higher business goals. Your directors place on record their deep admiration of the commitment and contribution of your company's employees. Your support as shareholders is greatly value. Your directors thank you and look forward to your continuous support.

For and on behalf of the Board of Directors

Place: New Delhi
Date : 4th Sept. 2002

Gajraj Jain
Chairman & Managing Director

AUDITOR'S REPORT
**REPORT OF THE AUDITORS
TO
THE SHAREHOLDERS.**

We have audited the attached Balance Sheet of M/S CHANDRA PRABHU INTERNATIONAL LTD., as at 31st March, 2002 and also the Profit & Loss Account of the Company for the year ended on that date annexed thereto. These financial statements are the responsibility of the Company's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in India. Those standards required that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit also includes assessing the accounting principles used and significant estimates made by the management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

1. As required by the Manufacturing and Other Companies (Auditor's Report) Order, 1988 issued by the Central Government of India in terms of Section 227(4A) of the Companies Act, 1956 (hereinafter referred to as the Act), we enclose in the Annexure a statement on the matters specified in paragraphs 4 and 5 of the said Order.

2. Further to our comments in the Annexure referred to in paragraph (1) above, we report that:

a) We have obtained all the information and explanations, which to the best of our knowledge and belief, were necessary for the purposes of our audit;

b) In our opinion, proper books of account as required by law have been kept by the Company so far as appears from our examination of those books;

c) The Balance Sheet and the Profit and Loss Account dealt with by this report are in agreement with the books of account;

d) In our opinion, the said Balance Sheet and the Profit and Loss Account have been prepared in Compliance with the Accounting Standards as prescribed under the provisions of Section 211(3C) of the Act to the extent applicable.

e) On the basis of written representations received from the Directors, as on 31st March, 2002 and taken on record by the Board of Directors, we report that none of the Directors is disqualified as on 31st March, 2002 from being appointed as a Director of the Company in terms of Sec'on 274(1)(g) of the Act;

f) In our opinion and to the best of our information and according to the explanations given to us the said accounts read together with the Significant Accounting Policies and other notes as appearing in Schedule 23, in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India:

(i) In the case of the Balance Sheet, of the state of the Company's affairs as at 31st March, 2002; and

(ii) In the case of the Profit and Loss Account, of the Loss of the Company for the year ended on that date.

**For J P S & COMPANY
CHARTERED ACCOUNTANTS**

**J.C. VERMA
PARTNER**

PLACE : NEW DELHI
DATED : 4th Sept. 2002

AUDITOR'S REPORT**ANNEXURE**

ANNEXURE REFERRED TO IN PARAGRAPH 1 OF OUR REPORT OF EVEN DATE TO THE MEMBERS OF M/S CHANDRA PRABHU INTERNATIONAL LTD. ON THE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2002.

1. The Company has been maintaining a fixed asset register giving quantitative particulars of assets, which is being updated by the company. We are informed that during the year most of the fixed assets have been physically verified by the management and that no material discrepancies have been noticed on such verification.
2. None of the fixed assets have been revalued during the year.
3. The stocks of finished goods, stores and raw materials other than stock in bonded warehouse has been physically verified by the management during the year. In our opinion, the frequency of verification is reasonable.
4. In our opinion, the procedure of physical verification of stocks followed by the management are reasonable and adequate in relation to the size of the company and the nature of its business.
5. The discrepancies noticed on physical verification of stocks, as compared to book records were not material in relation to the operation of the company and the same have been properly dealt with in the books of accounts.
6. In our opinion, the valuation of stocks is fair and proper in accordance with the normally accepted accounting principles and is on the same basis as in the previous year.
7. The Company has not taken loans, secured or unsecured from Companies, Firms or other parties listed in the register maintained U/s 301 of the Companies Act, 1956.
8. The Company has not granted loans, secured or unsecured to Companies, Firms or other parties listed in the register maintained U/s 301 of the Companies Act, 1956.
9. The company has given advances in the nature of loans to employees and other who are regular in repayment of principal amount and interest wherever stipulated.
10. In our opinion and according to the information and explanations given to us there are adequate internal procedures commensurate with the size of the company and the nature of its business with regard to purchase of stores, raw materials including components, plant and machinery, equipment and other similar assets and for the sale of goods.
11. According to the information and explanations given to us, there are no transactions of purchase and sales of goods and materials made in pursuance of contracts or arrangements entered in the register maintained under Section 301 of the Companies Act, 1956 aggregating during the year to Rs.50,000/- or more.
12. As explained to us, the company has a regular procedure for the determination of unserviceable or damaged stores, raw materials and finished goods. No such items have been determined by the company during the year.
13. The company has not accepted any deposits from the public.
14. In our opinion, reasonable records have been maintained by the Company for the sale and disposal of realizable scrap and by-products.
15. In our opinion, the Company has an internal audit system commensurate with its size and the nature of its business.
16. The Central Government has not prescribed the maintenance of cost records U/s 209(1)(d) of the Companies Act, 1956, for any of the company's product.
17. *According to the records of the Company it has been observed that in some instances the company was not regular in depositing the Provident Fund and Employee's State Insurance dues with the appropriate authorities.*
18. *According to the information and explanations given to us, there is no undisputed amount payable in respect of Wealth Tax, Sales Tax, Custom Duty and Excise Duty outstanding for a period of more than six months as at 31st March, 2002 from the date they become payable except for Income Tax payable for the financial year 1995-96 Rs.11,86,976/-, 1998-99 Rs.5,68,573/- and 1999-2000 Rs.7,45,000/-.*
19. During the course of our examination of the books of accounts carried out in accordance with the generally accepted auditing practices, we have neither come across any personal expenses which have been charged to Profit and Loss Account nor we have been informed of such a case by the Management.
20. The Company is not a Sick Industrial Company within the meaning of clause (0) of Section 3(1) of the Sick Industrial Companies (Special Provisions) Act, 1985.
21. In respect of the Company's trading activity, we are informed that there are no damaged stocks.

**For J P S & COMPANY
CHARTERED ACCOUNTANTS**

**J.C. VERMA
PARTNER**

PLACE: NEW DELHI
DATED: 4th Sept. 2002

BALANCE SHEET**BALANCE SHEET AS AT 31ST MARCH, 2002**

Particulars	Schedule	As At 31st March, 2002 Rs.	As At 31st March, 2001 Rs.
SOURCES OF FUNDS			
Shareholders' Funds :			
Share Capital	01	36980000	36980000
Reserves & Surplus	02	<u>18129280</u>	<u>30543572</u>
		55109280	67523572
Loan Funds :			
Secured Loans	03	8628719	14074279
Unsecured Loans	04	<u>11359685</u>	<u>10165739</u>
TOTAL		<u>19988404</u> <u>75097684</u>	<u>91763390</u>
APPLICATION OF FUNDS			
Fixed Assets :	05		
A - Gross Block		6376726	7972809
B - Less : Depreciation		<u>3308452</u>	<u>3437254</u>
C - Net Block		<u>3068274</u>	<u>4535555</u>
Investments	06	2900963	642963
Current Assets, Loans & Advances			
A - Inventories	07	22167033	19648040
B - Sundry Debtors	08	46718319	68523801
C - Cash & Bank Balances	09	3618558	2027421
D - Other Current Assets	11	7578644	3682193
E - Loans & Advances	12	<u>3114252</u>	<u>6758963</u>
		83196806	100640418
Less: Current Liabilities & Provisions			
A - Liabilities	13	20299134	13582507
B - Provisions	14	<u>882045</u>	<u>1110094</u>
Net Current Assets		62015627	85947817
Miscellaneous Expenditure [to the extent not written off or adjusted]	15	454743	637055
Deferred Tax Asset (Net)	10	<u>6658077</u>	<u>-</u>
TOTAL		<u>75097684</u>	<u>91763390</u>
Significant Accounting Policies & Notes to Accounts	23		

By Order of the Board

For and on behalf of Board of Directors

Gajraj Jain
Managing DirectorAs per our Report of even date
For J P S & CO.
Chartered AccountantsPankaj K. Gupta
Company SecretaryAkash Jain
Executive DirectorPlace : New Delhi
Date : 4th Sept. 2002J.C.VERMA
Partner

PROFIT & LOSS ACCOUNT**PROFIT & LOSS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2002**

Particulars	Schedule	For the Year Ended 31st March, 2002 Rs.	For the Year Ended 31st March, 2001 Rs.
INCOME			
Sales	16	83112433	109986466
Other Income	17	2439253	1839828
		<u>85551686</u>	<u>111826294</u>
EXPENDITURE			
Cost of Sales	18	77240062	101757035
Administrative Expenses	19	3407255	3591188
Personnel Expenses	20	1361685	1792192
Financial Cost	21	2183085	3186482
Selling Expenses	22	681630	566877
Depreciation	05	631489	866622
Miscellaneous Exp. Written Off	15	182312	182312
Provision for Doubtful Debt	08	18863186	-
Provision for Depletion in Investment		-	4166236
		<u>104550704</u>	<u>116108944</u>
LOSS FOR THE YEAR BEFORE TAXATION		(18999018)	(4282650)
Tax Expenses		(6541690)	-
Current Tax	73351		
Deferred Tax	(6614941)		
Profit / (Loss) After Tax		(12457428)	(4282650)
Add: Surplus brought forward from Previous year		28097417	32380067
Amount available for Appropriation		<u>15639989</u>	<u>28097417</u>
APPROPRIATIONS			
Surplus Carried to Balance Sheet		15639989	28097417
		<u>15639989</u>	<u>28097417</u>
Significant Accounting Policies & Notes to Accounts	23		

By Order of the Board

For and on behalf of Board of Directors

Gajraj Jain
Managing DirectorAs per our Report of even date
For J P S & CO.
Chartered AccountantsPankaj K. Gupta
Company SecretaryAkash Jain
Executive DirectorPlace : New Delhi
Date : 4th Sept. 2002J.C.VERMA
Partner