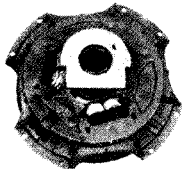


HEAVY DUTY CLUTCHES WORLD WIDE..

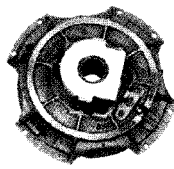
Comprehensive Range



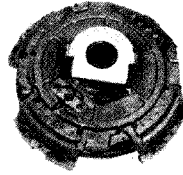
EZ N LITE®
15-1/2" CLUTCH



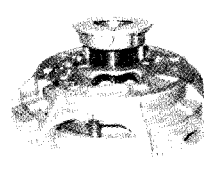
EZ N LITE®
14" CLUTCH



ECO CLUTCH®
14" CLUTCH



ECO CLUTCH®
15-1/2" CLUTCH

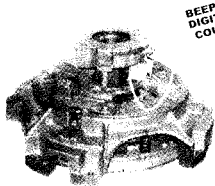


COOL CLUTCH™
REPLACES 14" STAMPED
ANGLE SPRING CLUTCH



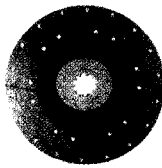
WHISPER™
15-1/2" EZ N LITE

BEEP
DIGITAL
COUNTER

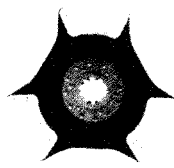


WHISPER™
14" CLUTCH

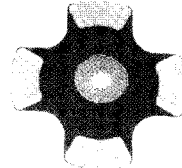
BEEP
DIGITAL
COUNTER



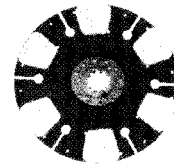
RIGID
ORGANIC DISC



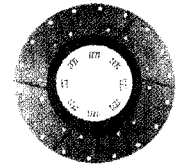
RIGID 3 PADS
CERAMIC DISC



RIGID 4 PADS
CERAMIC DISC



RIGID 6 VTL
CERAMIC DISC



8 SPRING
ORGANIC DISC



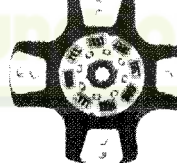
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CERAMIC DISC



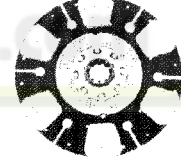
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CERAMIC DISC (TRAP)



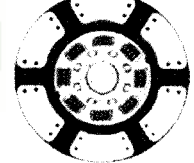
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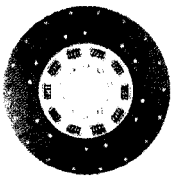
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CERAMIC DISC (TRAP)



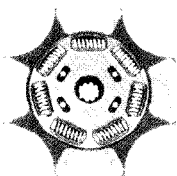
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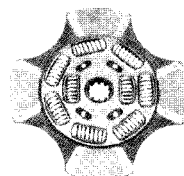
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CERAMIC DISC



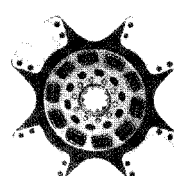
10 SPRING
ORGANIC DISC



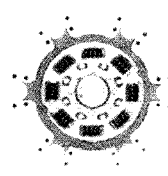
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CERAMIC DISC



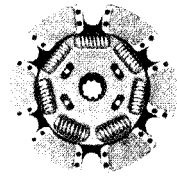
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CERAMIC DISC



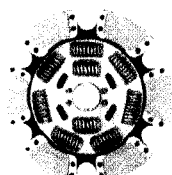
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8 SPG 6 PADS
CERAMIC DISC



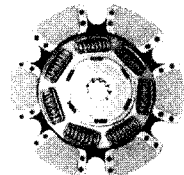
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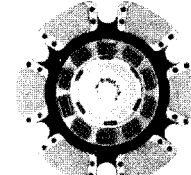
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CERAMIC DISC



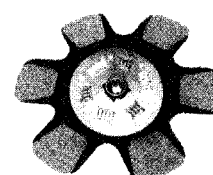
10 SPG 6 PADS
CERAMIC DISC



PDHT™ 6 PADS
CERAMIC DISC



PDHT PLUS™ 6 PADS
CERAMIC DISC



DIRECTLY SINTERED
CLUTCH DISC



CLUTCH BRAKE
SINGLE PIECE

We Call It Clutch Auto

34th Annual Report

www.repairjunction.com

2004-2005

The United States of America



The Director of the United States Patent and Trademark Office

Has received an application for a patent for a new and useful invention. The title and description of the invention are enclosed. The requirements of law have been complied with, and it has been determined that a patent on the invention shall be granted under the law.

Therefore, this

United States Patent

Grants to the person(s) having title to this patent the right to exclude others from making, using, offering for sale, or selling the invention throughout the United States of America or importing the invention into the United States of America for the term set forth below, subject to the payment of maintenance fees as provided by law.

If this application was filed prior to June 8, 1995, the term of this patent is the longer of seventeen years from the date of grant of this patent or twenty years from the earliest effective U.S. filing date of the application, subject to any statutory extension.

If this application was filed on or after June 8, 1995, the term of this patent is twenty years from the U.S. filing date, subject to any statutory extension. If the application contains a specific reference to an earlier filed application or applications under 35 U.S.C. 120, 121 or 365(c), the term of the patent is twenty years from the date on which the earliest application was filed, subject to any statutory extensions.

Director of the United States Patent and Trademark Office

BOARD OF DIRECTORS

K.S.BHATNAGAR
V.K.MEHTA
K.K.TANEJA
SHITAL.K. JAIN
ANUJ MEHTA
V.K.SHARMA
RAJENDRA CHIBBER

Chairman
Vice Chairman & Mg.Director
Director
Director
Executive Director
Director (Nominee-IIBI)
Director (Nominee-HSIDC)

COMPANY SECRETARY

NAVEEN JAIN

AUDITORS

V.Sankar Aiyar & Co.
Chartered Accountants
202,203 & 301 Satyam Cinema Complex,
Ranjit Nagar Community Center,
New Delhi-110008

BANKERS

Punjab National Bank
Canara Bank

REGISTERED OFFICE

2E/14,(1st Floor)
Jhandewalan Extn.,
New Delhi – 110055
Telefax (011) 23683548

WORKS & ADMN.OFFICE

Plot No.1A, Sector 27D,
12/4, Mathura Road,(National Highway To Taj)
Faridabad-121003 (India)
Near To New Delhi
Tel:(91-129) 2275246 (6 lines)
Fax:(91-129) 2276039
E-mail: cal@nda.vsnl.net.in

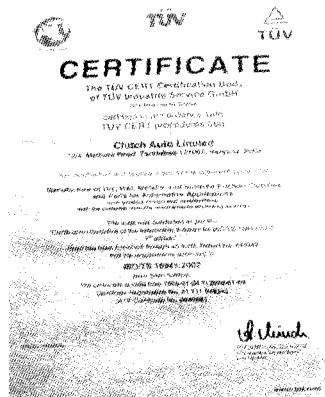
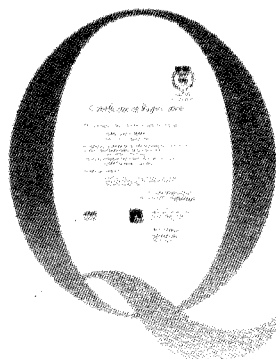
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Auditors' Report	16
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Certifications

Certification	By	Issue Date
ISO 9002	KPMG Peat Marwick LLP	10.09.1996
QS 9000	KPMG Peat Marwick LLP	04.02.2000
QS-9000:1998	TUV Anlagentechnik GmbH	22.01.2003
TS 16949:2002	TUV Anlagentechnik GmbH	04.01.2005
R & D Unit	Govt. of India Ministry of Science & Technology Department of Science & Research, New Delhi-110016	12.05.2005
Export House	Government of India Ministry of Commerce & Industry	1.04.2004
	Office of the Joint Director General of Foreign Trade	

QS 9000 ♦ ISO 9001



R & D Expenditure

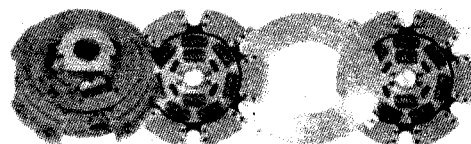
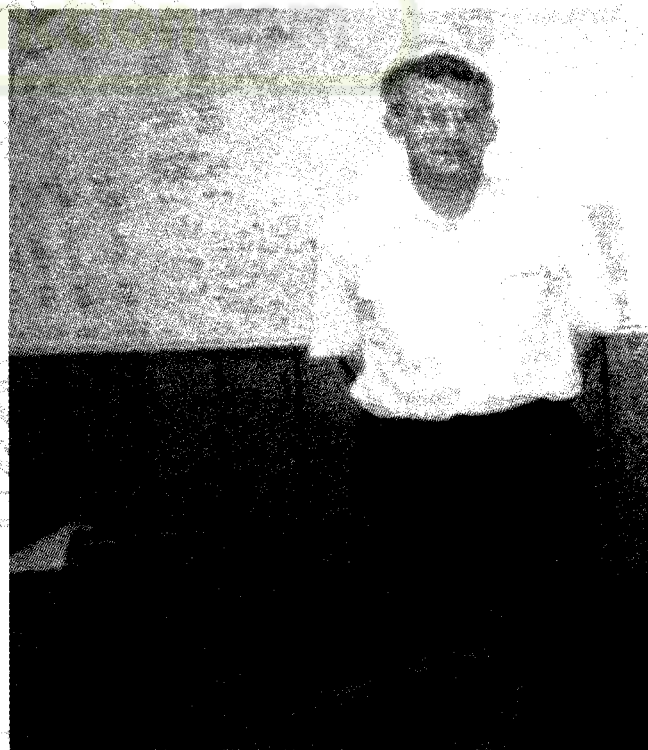
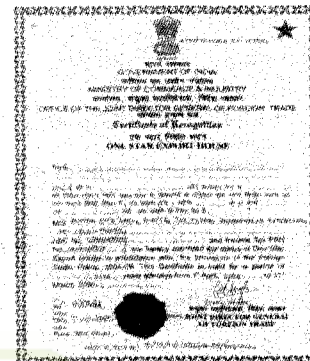
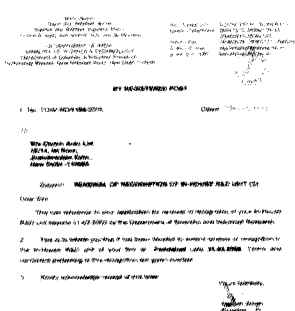
Year	% of Turnover
2001-02	2.21
2002-03	2.39
2003-04	2.19

Patents

	India		Overseas	
	Approved	Pending	Approved	Pending
Feb / Mar 2001	1	-	1 - USA	1 - Mexico
2001-02	9	-	-	1 - Australia
2002-03	-	1	-	-
2003-04	5	4	-	-
2004-05	-	3	-	1 - USA
2005-06 (Planned)				1 - Mexico
				8 - USA
	15	6	1	12

Trade Marks

	India		Overseas
	Approved	Pending	Approved
2002-03	1	4	2-USA
2003-04	-	4	3-USA
2004-05	-	-	-
2005-06	-	1	-
	5	9	5



If you tell the truth you don't have to remember anything

CHAIRMAN'S STATEMENT

Clutch Auto started as a tiny scale unit in 1970 and became a private limited company in 1971. It registered a 100% compound growth rate in the first decade of its existence. Original Equipment (OE) orders for Clutch for Nissan & Shaktiman defence vehicles during 1972-73 and Tata vehicles in 1974 set the tone for its products and it required brand leadership in the Industry, which it has since maintained.

Apart from the period from 1985 to 1992, when Clutch Auto had technical support from AISIN Seiki, Japan, for its clutches meant for Maruti Udyog and DCM-Toyota, it has been and continues to be a standalone company with its own technology base.

After a five year period (1998-1999 to 2002-03) of restructuring, wherein an investment to the tune of Rs.31.10 M was made in fixed assets including online testing equipment, metallurgical & balancing equipment worth Rs. 16.20 m. Investments in tools and dies Rs. 91.5 M, development of samples and prototypes Rs. 70.7 m., product launch Rs. 41.9 m, patents and trademarks registration Rs. 4.4 M, totaling Rs.208.5 M were made. Out of 19 new products developed under a project approved by Technology Development Board (TDB), 5 products were launched in the USA in 2001 with assistance of India Brand Equity Fund (IBEF), Ministry of Commerce, Govt. of India, 8 new products were developed with assistance of ICICI Bank under a world Bank aided programme. These included 8 items exclusively for US Heavy Duty Truck market, 6 for Domestic Medium / Heavy Truck market, 13 for Tractors including one for Exports and one for a Passenger Car.

After rigorous testing in various operating conditions; a major breakthrough was achieved during 2004, when Clutch Auto was nominated as the first Indian company to enter into single step Heavy Duty distribution network by Fleet Pride, the biggest HDD (Heavy Duty Distributor) in USA with 200 outlets and 5 warehouses.

Clutch Auto's customer profile includes top rebuilders, leading supply chain distributors, heavy duty Clutch manufacturers and big aftermarket clutch distributors in Canada and Central, South American and Caribbean based dominant transmission manufacturers.

Clutch Auto Limited enjoys the distinction of being the only standalone company in the Original Equipment market in the world besides 6 major (3 in Europe, 2 in Japan and One in USA) and the only offshore company to have successfully entered the American class 7-8 Truck market in competition with one dominant supplier in OE segment and 2 aftermarket suppliers. This opens up vast opportunities to the Company in export which are now targeted to constitute ~50% of its overall annual turnover during the next five years. Having placed itself strategically in all market segments of this lucrative market, the Company now aims at its own structured distribution and service network to support the potential customer base. IPR portfolio presents a strong future for company's

products which offer better engineering solutions and include a Self Aligning Clutch 'Whisper' - the Wear Indicator series and Low Pedal Effort 'Ez N Lite' besides predamped High Torque Clutch Discs & 'Cool Clutches'. Clutch Auto has excellent research laboratories and manufacturing capabilities to develop futuristic products as may come in its way.

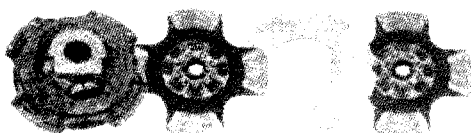
Increased service life of different products on domestic and American trucks has been established with interchangeability and retrofittability, unit-to-unit and component to component, thus carving out an exclusive market segment for new developments made by the Company. It's dedicated staff and engineers of the company enable it to work forward with confidence to emerge as a niche player in Heavy Duty clutch market worldwide.

Increasing emphasis on productivity improvement, and optimization of resources in the supply chain with on-going vertical integration are likely to have a positive bearing on Company's prospects in the medium and long terms.

During its 5 year preparatory phase of transformation, even though exports and domestic sales have shown a downward trend, still company has continued to concentrate on development and testing of new products and creation of its own Testing, Certification, simulation and Demonstration Capability topped with NVH Drive line solutions through design of clutches have placed Clutch Auto in a pre-eminent position against stiff competition from MNC's both in the country and overseas markets. Experience thus gained and in-house Test & Development capabilities would be invaluable while exploring new opportunities in global market.

We are sure, dear shareholders, you will support the decision of the Company to stand alone and define its own future which though bold and difficult but which has eventually paid rich dividends so that your Company has emerged as a long term player with a rightful place amongst the manufacturers of heavy duty clutches in the world.

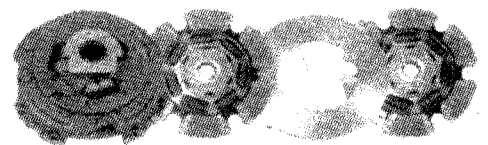
K.S. Bhatnagar
Chairman



There's no present. There's only the immediate future and the recent past.

RECOGNITIONS (TECHNOLOGY DEVELOPMENT)

- **ACMA Technology Trophy**
- **2000 AD Millennium Award** for Excellence in Category of Marketing Company (Large Scale) from Institute of Marketing & Management
- **First Prize National Award** for Indegenisation of Defence Stores from Ministry of Defence, Government of India
- **Award for Technology Development** from DGTD, Ministry of Industry, Government of India
- **Technology Innovation Award** - ASRTU (Association of State Road Transport Undertaking)
- **National Award for Import Substitution** from Govt. of India for indigenisation of T-54/T-55 Tank Clutch
- **New Generation Ceramic Clutches** - By Technology Development Board (TDB), Deptt. of Science & Technology, Govt. of India on Technology day 2001
- Ministry of Commerce, Govt. of India to promote **"Made in India" Brand in USA-under IBEF India Brand Equity Fund-2001**



It takes a lot of courage to show your dreams

DIRECTORS' REPORT

Dear Shareholders,

The Directors are pleased to present the Annual Report together with the Audited Accounts for the year ended 31st March 2005.

FINANCIAL RESULTS

Table below gives the Profit & Loss Statement in brief for the year 2004-05 (Rs. in Million) vs. last year.

Profit & Loss Statement in brief			
		2004-05	2003-04
1	Income from operations	1060.36	841.02
2	Excise Duty	115.12	90.42
3	Net Sales (1-2)	945.24	750.60
4	Other Income (including increase/decrease in value in goods in process)	38.94	18.27
5	Total Revenue (3+4)	984.18	768.87
6	Raw Materials and Components	515.92	377.70
7	Employee Costs	102.99	94.75
8	Other Expenses (excl. Dep. & interest)	206.83	181.92
9	Total Expenses (excl. Dep. & interest)	825.74	654.36
10	PBDIT (5-9)	158.44	114.50
11	Depreciation and Amortisation	45.41	56.56
12	PBIT (10-11)	113.03	57.94
13	Interest	50.21	53.56
14	PBT (12-13)	62.82	4.38
15	Current Tax	7.88	0.21
16	Deferred Tax	-2.10	8.00
17	PAT (14-15-16)	57.04	-3.83
18	Earning per share (EPS) in rupees	6.47	-0.44

Total Revenue increased by 28% from Rs. 768.87 million in 2003-04 to Rs. 984.18 million in 2004-05. While domestic revenue grew by 22.40%, revenue from export increased by 48% (Rs. 228.70 m from Rs. 154.50 m).

- Income from operations increased by 26% from Rs. 841.01 m to Rs. 1060.36 m.
- PBDIT increased by 38.50% from Rs. 114.51 m to Rs. 158.45 m.
- EPS increased from (0.44) to 6.47 (after providing for additional share money received against Preferential Allotment made by the Company during the year 2004-05).

Key Financial Ratios

	2004-05	2003-04
PBDIT / Total Revenue	16.00%	15.00%
Raw Material / Total Revenue	52.00%	49.00%
PAT / Total Revenue	5.79%	-
RONW	0.14	(-)0.01
ROCE	0.21	0.15

Financial Restructuring

Interest amount on High Interest Bearing and Foreign Currency denominated Term Loans have been frozen and substantial amounts paid, balance being cleared during the current Quarter. Working Capital Interest rates are under rationalization, impact of these initiatives will be visible in future operations.

Raw materials registered 3% increase in on account of increase in prices of steel and pig iron during the year. PAT / Total Revenue percentage has shown marked improvement on account of higher turnover.

Company has adopted close monitoring of various cost control areas to effect economy in purchase of major raw materials, components, fuel & Power, outsourcing of raw materials at cheaper costs is also under consideration.

MNC's entry in all product segments has helped in rationalizing the pricing structure.

Fixed Deposits

The Company has not accepted any Deposits within the meaning of Section 58A of the Companies Act, 1956.

Directors

During the year under report, Mr. J L Guglani (nominee-HSIDC) and Mr. S G Mani, Executive Director resigned from the Board. Your Directors take this opportunity to place on record appreciation of services rendered by them.

Haryana State Industrial Development Corporation (HSIDC) has nominated Mr. Rajendra Chhibber, General Manager (Finance) as Director in place of Mr. J L Guglani. He has long experience in Corporate & Project Finance.



A ship in harbour is safe but that's not what ships are built for.

In terms of Section 256 of the Companies Act, 1956, Mr. K S Bhatnagar and Mr. K K Taneja retire by rotation and being eligible, offer themselves for re-appointment.

Your Board recommends their reappointment for a further tenure which will be in the larger Business interests of your Company.

Mr. V K Mehta has been reappointed as Vice Chairman & Mg.Director for a period of one year w.e.f. 26.5.2005.

Mr. Shital K Jain has been appointed as Additional Director in the Board of Directors meeting held on 7.7.2005. He will hold office till the ensuing Annual General Meeting.

A Notice proposing appointment of Mr. Shital K Jain as Director has been received. The matter is included in the Notice for the ensuing Annual General Meeting.

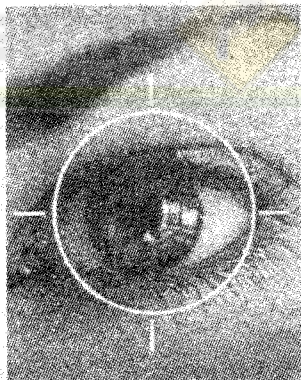
Corporate Governance

The Company has been pro-active in following the principles and practices of good Corporate Governance. The Company has taken adequate steps to ensure that the conditions of Corporate Governance as stipulated in Clause 49 of the Listing Agreement with the Mumbai Stock Exchange are complied in its letter and spirit.

A separate statement on Corporate Governance is included as a part of the Annual Report along with the Auditors' Certificate on its compliance.

Auditors

M/s. V Sankar Aiyar & Co., Chartered Accountants and Statutory Auditors of the Company, hold office until the conclusion of the ensuing Annual General Meeting, being eligible, offer themselves for reappointment. Their reappointment for a further term is recommended by your Board at such remuneration as the Board may be allowed to fix by the General Body.



With reference to the Auditors' Report for the year ended 31st March, 2005, the Management submits its clarifications as hereunder:

- (i) Point No.3(g)(i) of Auditors' Report –
Explained by Management in Note No.5(a)(v) of Schedule XIX B of Notes to Accounts:
The amount of dues are contingent and presently not ascertainable.
- (ii) Point No.3(g)(ii) of Auditors' Report-
Explained by Management in Note No.6(I) of Schedule XIX – B of Notes to Accounts: -

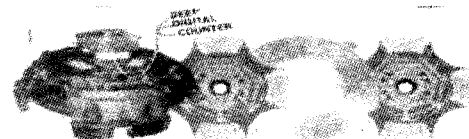
- (iii) Point No.,3(g)(iii) of Auditors' Report-
Explained by Management in Note No.1(b) & 2(b) of Schedule XIX-B of Notes to Accounts.
- (iv) Point No.3(g)(iv) of Auditors' Report-
Explained in Note No.4 of Shedule XIX B of Notes to Accounts.

Directors' Responsibility Statement

Pursuant to Section 217(2AA) of the Companies Act, 1956 with respect to Directors' Responsibility Statement, it is hereby confirmed:



- (i) that in the preparation of the annual accounts for the financial year ended 31st March, 2005 the applicable accounting standards have been followed along with appropriate explanation relating to material departures;
- (ii) that the Directors have selected such accounting policies and applied them consistently and made judgements 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 the year under review;
- (iii) that the Directors have taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of the Companies Act, 1956 for safeguarding the assets of the Company and for preventing and detecting frauds and other irregularities;
- (iv) that the Directors have prepared the accounts for the financial year ended 31st March, 2005 on a "going concern" basis.



You have to think anyway, so why not think big?

Employees

During the year under report, the Employees' relations throughout the year continued to be cordial and harmonious and on behalf of your Board, I would like to express appreciation of the good work done and co-operation extended by the employees at all levels in accomplishing the Company's tasks and goals.

The information required under the provisions of Section 217(2A) of the Companies Act, 1956, read with the Companies (Particulars of Employees) Rules, 1975 and forming part of the Report is annexed hereto as Annexure B.

Conservation of Energy, Technology Absorption and Foreign Exchange Earnings, Outgo

A Statement containing the necessary information as required under the Company (Disclosure of Particulars in the Report of Directors) Rules, 1988 and forming part of the Directors' Report for the year ended 31st March, 2005 is given as Annexure 'A'.

Management Discussion & Analysis Report

The Company has taken a decision to be a niche player in low Volume, Low-Variety Hi-Value Added Heavy Duty and Ag Clutch segment with a sustaining replacement demand and to concentrate on US class 7 & 8 Truck Clutch market in the medium Trucks.

a) Industry Structure and Development:

The domestic market showed a downward trend after 1996-97 till 2002-03 when the trend started showing an upward in production and sales of Light/Medium and Heavy Commercial vehicles which reached a peak in 2004-05. The growth trend is slated to slow down/taper down in the immediate future.

b) Opportunities:

Products developed in the last 5 years under testing approval/introduction with various customers and market segments in the supply chain especially in the retrofittable and interchangeable domestic and overseas markets are likely to throw up higher volumes, purchase economies and productivity improvement.

Distribution network already established in USA backed with Product Liability Insurance (PLI) is a springboard to win customer confidence. This is opportune time for Spot Promotions and High Visibility.

c) Threats, Risks and Concerns:

Market share lost to Spurious parts / Duplicates will divert attention and resources once supply channels are strengthened.

Automatic Transmissions if adopted by different customers will affect the demand of Clutch and Clutch Assembly products adversely in the medium and long terms. Cost of Automatic transmissions being higher, chances of adoption in India or on Heavy Duty segment may be open to debate.

Electronic Integration capability needs to be developed in the Company.

A Clutch Dynamometer to suit the American range of New generation Engines and Transmissions can be an important initiative.

d) Financial & Operational Performance:

Timely help from Exim Bank, Industrial Investment Bank of India and HSIDC contributed to an investment of Rs. 16.2 cr. between 1998-99 to 2002-03 in on-line testing, metallurgical and balancing equipment which is served as the back bone of the company in competition against MNC majors in India and abroad.

With a meager investment to the tune of Rs. 1.64 cr. in 2003-04 & Rs. 1.41 cr. in 2004-05 in balancing equipment, the company could enhance its production capacity of Clutch Discs from 9 lacs (2003-04) to 20 lakhs (2004-05) and Clutch Assemblies from 5 lakhs (02-03) to 15 lakhs (04-05) resulting in increased turnover of the company in 2004-05 at Rs. 94.5 cr. (Rs. 75 cr. in 2003-04) including Export turnover of Rs. 22.9 cr. (Rs. 15.5 cr. in 2003-04)

e) Outlook:

With general all round growth of Industrial economies globally and positive upward trends in India in Automobile industry and Agricultural field, the demand for Automotive Clutches is expected to register reasonable growth. CAL has developed technology as suited to arduous Indian operating conditions duly backed by adequate R&D and Testing facilities. The Company is geared to improve performance both in Domestic and Export markets over the coming years.

f) Internal Control Systems and their adequacy:

CAL has a proper and adequate system of internal controls to ensure that all assets are safeguarded & protected against loss from unauthorized use of disposition and that transactions are authorized, recorded and reported quickly.

g) Human Resources:

CAL has been enjoying a cordial industrial relationship. Its work force is rated as one of the most committed in the industry. Efforts are on the increase with involvement of staff and work force at all levels by training, encouragement and rewards.

Initiatives on Productivity increase are likely to stand in good stead for future long term diversified opportunities and two-way linkages in the industry.

Acknowledgement

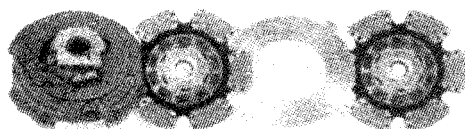
Your Directors would like to thank the Financial Institutions, Banks, Central & State Governments, and our dear Shareholders for all their help, assistance and cooperation extended to the Company from time to time during the year under report. They also wish to convey their deep appreciation to all its employees for their enormous personal efforts as well as their collective contribution, which enabled the Company meet squarely the challenges set before it.

Date: 20.08.2005

Place: New Delhi

For and on behalf of the Board

K S Bhatnagar
Chairman



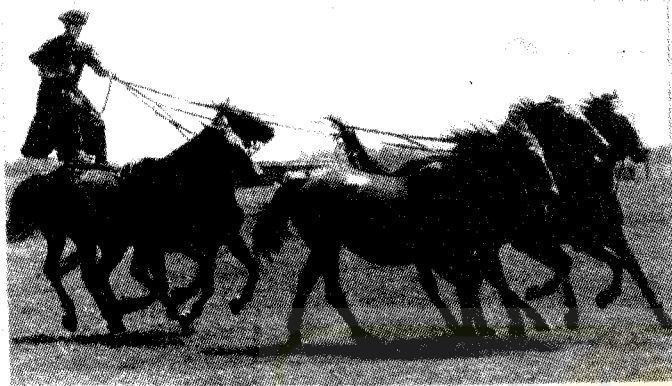
The time to repair the roof is when the sun is shining.

ANNEXURE 'A' TO DIRECTORS' REPORT

Information pursuant to section 217 (1) (e) of the Companies Act, 1956

A. Conservation of EnergyEnergy conservation measures taken :

- Installation of Efficient Lighting System like CFL Lamps, Electronic Ballast, etc.
- Reduction of Idle running time of motors.
- Control of Compressed Air Leakages and regulating air pressure.
- Water saving by preventing Leakages and Wastages
- Introduction of Roof – Top rain water Harvesting
- Re-cycling of Waste-water.

Proposals being implemented for reduction of consumption of energy:

- Introduction of Soft Starter & VFD for Higher H.P. Rotating machine
- Introduction of Servo-Stabilizers
- More efficient Lighting System for Workshop
- Installation of Natural Lighting and ventilation System
- Use of Solar Energy for Pre-clean & Phosphating Line
- Introduction of Energy Audit System

Impact

As a result of measures taken at point (A) above, the company has been able to reduce electricity consumption per unit of production from 4.1 KWH (03-04) to 3.5 per Unit (04-05).

Power & Fuel Consumption

		Current Year	Previous Year
a)	Electricity purchased Units (KWH)	3946800	4407025
	Total Amount (Rs.in million)	17.07	18.40
	Rate/Unit (Rs.KWH)	4.33	4.18
b)	Own Generation through Diesel Generators Diesel Units (KWH)	801721	371611
	Total Amount (Rs.in million)	6.67	2.48
	- Diesel oil per litre (Rs)	26.28	20.16
	- Cost per unit (Rs) (Diesel Cost only)	8.32	6.67
c)	Total Electricity consumed (units)	4748521	4778636
	Total Production (Units)	1352063	1159456
	Electricity Consumption (per unit)	3.5	4.1

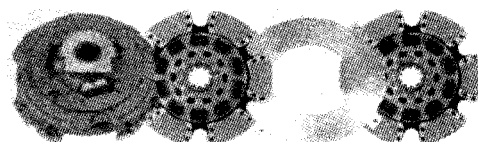
B. Technology Development & Absorption

CAL has developed an in-house R&D Facility and Indigenous Technology that has helped win recognition in terms of several prestigious national awards and Patents in USA and India. Our R&D facility is approved by Govt. of India since 1986. All testing is carried out in MEOST (Multi Environment Overstressed Test) conditions. The R&D Rigs have been specifically designed to simulate operating field conditions and warranty



failures. CAL has with its new innovative ideas recently developed various products which have created dent in the market viz.:

- EZ N LITE** (Patented in USA) – a Low Pedal Pressure Clutch to reduce driver fatigue and optimize clutch operation with special feature of self aligning to cater to misalignment upto 2.0mm.
- PDHT Disc** – A high torque Disc to absorb shock and eliminate torsional vibrations and to extend Drive Train component life.
- COOL CLUTCH** – A Floting Clutch to cater misalignment upto 1.8° and with a Cast Cover with improved Heat dissipation / Flow.
- 330 Ø Clutch** – New Generation Clutch Interchangeable & Retrofittable on Tata Engines manufactured since 1978 in this family.
- Leyland 14" RDC** – An Interchangeable / Retrofittable Clutch to increase life by almost thrice the existing Clutch.



Before we take to the sea, we walk on land.