

FORM NO. MGT-7

[Pursuant to sub-Section(1) of section 92 of the Companies Act, 2013 and sub-rule (1) of rule 11of the Companies (Management and Administration) Rules, 2014]



Annual Return

(other than OPCs and Small Companies)

Form language ☒ English ☐ Hindi

Refer the instruction kit for filing the form.

I. REGISTRATION AND OTHER DETAILS

(i) * Corporate Identification Number (CIN) of the company

L21012HP1980PLC004336

Pre-fill

Global Location Number (GLN) of the company

* Permanent Account Number (PAN) of the company

AABCR1676F

(ii) (a) Name of the company

RUCHIRA PAPERS LIMITED

(b) Registered office address

TRILOK PUR ROADKALA AMB
DISTT SIRMAUR
HIMACHAL PARDESH
Himachal Pradesh
173030

(c) *e-mail ID of the company

cs@ruchirapapers.com

(d) *Telephone number with STD code

8053800897

(e) Website

www.ruchirapapers.com

(iii) Date of Incorporation

08/12/1980

(iv)	Type of the Company	Category of the Company	Sub-category of the Company
	Public Company	Company limited by shares	Indian Non-Government company

(v) Whether company is having share capital

☒ Yes ☐ No

(vi) *Whether shares listed on recognized Stock Exchange(s)

☒ Yes ☐ No

(a) Details of stock exchanges where shares are listed

S. No.	Stock Exchange Name	Code
1	BSE LIMITED	1
2	NATIONAL STOCK EXCHANGE OF INDIA LIMITED	1,024

(b) CIN of the Registrar and Transfer Agent

U67190MH1999PTC118368

Pre-fill

Name of the Registrar and Transfer Agent

MUFG INTIME INDIA PRIVATE LIMITED

Registered office address of the Registrar and Transfer Agents

C-101, 1st FLOOR, 247PARK, Lal Bahadur Shastri Marg, Vikhroli(West)

(vii) *Financial year From date 01/04/2024 (DD/MM/YYYY) To date 31/03/2025 (DD/MM/YYYY)

(viii) *Whether Annual general meeting (AGM) held ☐ Yes ☒ No

(a) If yes, date of AGM

(b) Due date of AGM

30/09/2025

(c) Whether any extension for AGM granted

☐ Yes ☒ No

(f) Specify the reasons for not holding the same

The Annual General Meeting (AGM) of the company will be held on 29th September 2025

II. PRINCIPAL BUSINESS ACTIVITIES OF THE COMPANY

*Number of business activities

1

S.No	Main Activity group code	Description of Main Activity group	Business Activity Code	Description of Business Activity	% of turnover of the company
1	C	Manufacturing	C3	Wood and wood products, furniture, paper and paper products	100

III. PARTICULARS OF HOLDING, SUBSIDIARY AND ASSOCIATE COMPANIES (INCLUDING JOINT VENTURES)

*No. of Companies for which information is to be given

0

Pre-fill All

S.No	Name of the company	CIN / FCRN	Holding/ Subsidiary/Associate/ Joint Venture	% of shares held
1				

IV. SHARE CAPITAL, DEBENTURES AND OTHER SECURITIES OF THE COMPANY

(i) *SHARE CAPITAL

(a) Equity share capital

Particulars	Authorised capital	Issued capital	Subscribed capital	Paid up capital
Total number of equity shares	31,000,000	29,844,985	29,844,985	29,844,985
Total amount of equity shares (in Rupees)	310,000,000	298,449,850	298,449,850	298,449,850

Number of classes

1

Class of Shares	Authorised capital	Issued capital	Subscribed capital	Paid up capital
Number of equity shares	31,000,000	29,844,985	29,844,985	29,844,985
Nominal value per share (in rupees)	10	10	10	10
Total amount of equity shares (in rupees)	310,000,000	298,449,850	298,449,850	298,449,850

(b) Preference share capital

Particulars	Authorised capital	Issued capital	Subscribed capital	Paid-up capital
Total number of preference shares	0	0	0	0
Total amount of preference shares (in rupees)	0	0	0	0

Number of classes

0

Class of shares	Authorised capital	Issued capital	Subscribed capital	Paid up capital
Number of preference shares				
Nominal value per share (in rupees)				
Total amount of preference shares (in rupees)				

(c) Unclassified share capital

Particulars	Authorised Capital
Total amount of unclassified shares	0

(d) Break-up of paid-up share capital

Class of shares	Number of shares			Total nominal amount	Total Paid-up amount	Total premium
Equity shares	Physical	DEMAT	Total			
At the beginning of the year	187	29,844,798	29844985	298,449,850	298,449,850	
Increase during the year	0	11	11	0	0	0
i. Public Issues	0	0	0	0	0	0
ii. Rights issue	0	0	0	0	0	0
iii. Bonus issue	0	0	0	0	0	0
iv. Private Placement/ Preferential allotment	0	0	0	0	0	0
v. ESOPs	0	0	0	0	0	0
vi. Sweat equity shares allotted	0	0	0	0	0	0
vii. Conversion of Preference share	0	0	0	0	0	0
viii. Conversion of Debentures	0	0	0	0	0	0
ix. GDRs/ADRs	0	0	0	0	0	0
x. Others, specify	0	11	11			
Demat						
Decrease during the year	11	0	11	0	0	0
i. Buy-back of shares	0	0	0	0	0	0
ii. Shares forfeited	0	0	0	0	0	0
iii. Reduction of share capital	0	0	0	0	0	0
iv. Others, specify	11	0	11			
Demat						
At the end of the year	176	29,844,809	29844985	298,449,850	298,449,850	
Preference shares						
At the beginning of the year	0	0	0	0	0	
Increase during the year	0	0	0	0	0	0
i. Issues of shares	0	0	0	0	0	0
ii. Re-issue of forfeited shares	0	0	0	0	0	0

iii. Others, specify						
Decrease during the year	0	0	0	0	0	0
i. Redemption of shares	0	0	0	0	0	0
ii. Shares forfeited	0	0	0	0	0	0
iii. Reduction of share capital	0	0	0	0	0	0
iv. Others, specify						
At the end of the year	0	0	0	0	0	

ISIN of the equity shares of the company

(ii) Details of stock split/consolidation during the year (for each class of shares)

Class of shares		(i)	(ii)	(iii)
Before split / Consolidation	Number of shares			
	Face value per share			
After split / Consolidation	Number of shares			
	Face value per share			

(iii) Details of shares/Debentures Transfers since closure date of last financial year (or in the case of the first return at any time since the incorporation of the company) *

☐ Nil

[Details being provided in a CD/Digital Media]

☐ Yes ☒ No ☐ Not Applicable

Separate sheet attached for details of transfers

☒ Yes ☐ No

Note: In case list of transfer exceeds 10, option for submission as a separate sheet attachment or submission in a CD/Digital Media may be shown.

Date of the previous annual general meeting	<input type="text" value="24/09/2024"/>
---------------------------------------------	-----------------------------------------

Date of registration of transfer (Date Month Year) <input type="text"/>			
Type of transfer	<input type="text"/>	1 - Equity, 2- Preference Shares,3 - Debentures, 4 - Stock	
Number of Shares/ Debentures/ Units Transferred	<input type="text"/>	Amount per Share/ Debenture/Unit (in Rs.)	<input type="text"/>
Ledger Folio of Transferor		<input type="text"/>	
Transferor's Name	<input type="text"/>	<input type="text"/>	<input type="text"/>
	Surname	middle name	first name
Ledger Folio of Transferee		<input type="text"/>	
Transferee's Name	<input type="text"/>	<input type="text"/>	<input type="text"/>
	Surname	middle name	first name

Date of registration of transfer (Date Month Year) <input type="text"/>			
Type of transfer	<input type="text"/>	1 - Equity, 2- Preference Shares,3 - Debentures, 4 - Stock	
Number of Shares/ Debentures/ Units Transferred	<input type="text"/>	Amount per Share/ Debenture/Unit (in Rs.)	<input type="text"/>
Ledger Folio of Transferor		<input type="text"/>	
Transferor's Name	<input type="text"/>	<input type="text"/>	<input type="text"/>
	Surname	middle name	first name
Ledger Folio of Transferee		<input type="text"/>	
Transferee's Name	<input type="text"/>	<input type="text"/>	<input type="text"/>
	Surname	middle name	first name

(iv) *Debentures (Outstanding as at the end of financial year)

Particulars	Number of units	Nominal value per unit	Total value
Non-convertible debentures	0	0	0
Partly convertible debentures	0	0	0
Fully convertible debentures	0	0	0
Total			0

Details of debentures

Class of debentures	Outstanding as at the beginning of the year	Increase during the year	Decrease during the year	Outstanding as at the end of the year
Non-convertible debentures	0	0	0	0
Partly convertible debentures	0	0	0	0
Fully convertible debentures	0	0	0	0

(v) Securities (other than shares and debentures)

0

Type of Securities	Number of Securities	Nominal Value of each Unit	Total Nominal Value	Paid up Value of each Unit	Total Paid up Value
Total					

V. *Turnover and net worth of the company (as defined in the Companies Act, 2013)

(i) Turnover

6,592,304,124

(ii) Net worth of the Company

4,662,463,063

VI. (a) *SHARE HOLDING PATTERN - Promoters

S. No.	Category	Equity		Preference	
		Number of shares	Percentage	Number of shares	Percentage
1.	Individual/Hindu Undivided Family				
	(i) Indian	20,495,196	68.67	0	
	(ii) Non-resident Indian (NRI)	0	0	0	
	(iii) Foreign national (other than NRI)	0	0	0	

2.	Government				
	(i) Central Government	0	0	0	
	(ii) State Government	0	0	0	
	(iii) Government companies	0	0	0	
3.	Insurance companies	0	0	0	
4.	Banks	0	0	0	
5.	Financial institutions	0	0	0	
6.	Foreign institutional investors	0	0	0	
7.	Mutual funds	0	0	0	
8.	Venture capital	0	0	0	
9.	Body corporate (not mentioned above)	0	0	0	
10.	Others	0	0	0	
	Total	20,495,196	68.67	0	0

Total number of shareholders (promoters)

25

(b) *SHARE HOLDING PATTERN - Public/Other than promoters

S. No.	Category	Equity		Preference	
		Number of shares	Percentage	Number of shares	Percentage
1.	Individual/Hindu Undivided Family				
	(i) Indian	8,504,595	28.5	0	
	(ii) Non-resident Indian (NRI)	199,036	0.67	0	
	(iii) Foreign national (other than NRI)	0	0	0	
2.	Government				
	(i) Central Government	0	0	0	
	(ii) State Government	0	0	0	
	(iii) Government companies	0	0	0	
3.	Insurance companies	0	0	0	

4.	Banks	44	0	0	
5.	Financial institutions	0	0	0	
6.	Foreign institutional investors	271,455	0.91	0	
7.	Mutual funds	0	0	0	
8.	Venture capital	0	0	0	
9.	Body corporate (not mentioned above)	331,413	1.11	0	
10.	Others IEPF, Directors and relatives +	43,246	0.14	0	
	Total	9,349,789	31.33	0	0

Total number of shareholders (other than promoters)

28,861

Total number of shareholders (Promoters+Public/
Other than promoters)

28,886

(c) *Details of Foreign institutional investors' (FIIs) holding shares of the company

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Name of the FII	Address	Date of Incorporation	Country of Incorporation	Number of shares held	% of shares held
Acadian Emerging Ma +				269,554	0.91
Quadrature Capital Ve +				1,891	0
Copthall Mauritius Inv +				10	0

VII. *NUMBER OF PROMOTERS, MEMBERS, DEBENTURE HOLDERS
(Details, Promoters, Members (other than promoters), Debenture holders)

Details	At the beginning of the year	At the end of the year
Promoters	25	25
Members (other than promoters)	28,588	28,861
Debenture holders	0	0

VIII. DETAILS OF DIRECTORS AND KEY MANAGERIAL PERSONNEL

(A) *Composition of Board of Directors

Category	Number of directors at the beginning of the year		Number of directors at the end of the year		Percentage of shares held by directors as at the end of year	
	Executive	Non-executive	Executive	Non-executive	Executive	Non-executive

A. Promoter	6	0	6	0	27	0
B. Non-Promoter	1	7	1	7	0.08	0
(i) Non-Independent	1	0	1	0	0.08	0
(ii) Independent	0	7	0	7	0	0
C. Nominee Directors representing	0	0	0	0	0	0
(i) Banks & FIs	0	0	0	0	0	0
(ii) Investing institutions	0	0	0	0	0	0
(iii) Government	0	0	0	0	0	0
(iv) Small share holders	0	0	0	0	0	0
(v) Others	0	0	0	0	0	0
Total	7	7	7	7	27.08	0

Number of Directors and Key managerial personnel (who is not director) as on the financial year end date

16

(B) (i) *Details of directors and Key managerial personnel as on the closure of financial year

Name	DIN/PAN	Designation	Number of equity share(s) held	Date of cessation (after closure of financial year : If any)
Jatinder Singh	01594919	Whole-time director	2,876,498	
Subhash Chander Garg	01593104	Whole-time director	888,092	
Umesh Chander Garg	01593400	Whole-time director	1,841,999	
Ruchica Garg Kumar	09705909	Whole-time director	1,041,750	
Deepan Garg	01593003	Whole-time director	901,174	
Daljeet Singh Mandhar	02633421	Whole-time director	508,082	
Vipin Gupta	05107366	Whole-time director	25,016	
Kapil Gupta	00650724	Director	803	
Ranjit Singh Sidhu	10373052	Director	0	
Ashwani Kumar Agarw	09704732	Director	110	
Shalini Yadav	05230941	Director	0	
Mohanjit Singh Pooni	05165182	Director	0	

Name	DIN/PAN	Designation	Number of equity share(s) held	Date of cessation (after closure of financial year : If any)
Tilak Raj Vanaik	10713100	Director	0	
Kamal Sharma	07334416	Director	0	
Vipin Gupta	05107366	CFO	25,016	
Iqbal Singh	CFKPS1911P	Company Secretar	0	

(ii) Particulars of change in director(s) and Key managerial personnel during the year

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Name	DIN/PAN	Designation at the beginning / during the financial year	Date of appointment/ change in designation/ cessation	Nature of change (Appointment/ Change in designation/ Cessation)
Dalbir Singh	01538540	Director	24/09/2024	Cessation
Surinder Kumar Gupta	01108489	Director	24/09/2024	Cessation
Suhasini Yadav	06925910	Director	24/09/2024	Cessation
Avtar Singh	01605978	Director	24/09/2024	Cessation
Mohanjit Singh Poori	05165182	Director	25/09/2024	Appointment
Tilak Raj Vanaik	10713100	Director	25/09/2024	Appointment
Shalini Yadav	05230941	Director	25/09/2024	Appointment
Kamal Sharma	07334416	Director	25/09/2024	Appointment

IX. MEETINGS OF MEMBERS/CLASS OF MEMBERS/BOARD/COMMITTEES OF THE BOARD OF DIRECTORS

A. MEMBERS/CLASS /REQUISITIONED/NCLT/COURT CONVENED MEETINGS

Number of meetings held

Type of meeting	Date of meeting	Total Number of Members entitled to attend meeting	Attendance	
			Number of members attended	% of total shareholding
44th	24/09/2024	29,524	35	12.27

B. BOARD MEETINGS

*Number of meetings held

S. No.	Date of meeting	Total Number of directors associated as on the date of meeting	Attendance	
			Number of directors attended	% of attendance
1	27/05/2024	14	12	85.71
2	09/08/2024	14	14	100
3	11/11/2024	14	14	100
4	13/02/2025	14	14	100

C. COMMITTEE MEETINGS

Number of meetings held

S. No.	Type of meeting	Date of meeting	Total Number of Members as on the date of the meeting	Attendance	
				Number of members attended	% of attendance
1	Audit Committee	27/05/2024	4	4	100
2	Audit Committee	09/08/2024	4	4	100
3	Audit Committee	11/11/2024	4	4	100
4	Audit Committee	13/02/2025	4	4	100
5	Stakeholders Forum	27/05/2024	4	3	75
6	Stakeholders Forum	09/08/2024	4	4	100
7	Stakeholders Forum	11/11/2024	4	4	100
8	Stakeholders Forum	13/02/2025	4	4	100
9	Corporate Social Responsibility	27/05/2024	4	3	75
10	Corporate Social Responsibility	09/08/2024	4	4	100

D. *ATTENDANCE OF DIRECTORS

S. No.	Name of the director	Board Meetings			Committee Meetings			Whether attended AGM held on
		Number of Meetings which director was entitled to attend	Number of Meetings attended	% of attendance	Number of Meetings which director was entitled to attend	Number of Meetings attended	% of attendance	
								(Y/N/NA)
1	Jatinder Singh	4	4	100	12	12	100	
2	Subhash Char	4	3	75	8	6	75	

3	Umesh Chand	4	4	100	4	4	100	
4	Ruchica Garg	4	4	100	2	2	100	
5	Deepan Garg	4	4	100	0	0	0	
6	Daljeet Singh	4	4	100	0	0	0	
7	Vipin Gupta	4	4	100	4	4	100	
8	Kapil Gupta	4	3	75	0	0	0	
9	Ranjit Singh S	4	4	100	7	7	100	
10	Ashwani Kuma	4	4	100	2	2	100	
11	Shalini Yadav	2	2	100	0	0	0	
12	Mohanjit Singh	2	2	100	2	2	100	
13	Tilak Raj Vana	2	2	100	1	1	100	
14	Kamal Sharma	2	2	100	4	4	100	

X. *REMUNERATION OF DIRECTORS AND KEY MANAGERIAL PERSONNEL

☐ Nil

Number of Managing Director, Whole-time Directors and/or Manager whose remuneration details to be entered

7

S. No.	Name	Designation	Gross Salary	Commission	Stock Option/ Sweat equity	Others	Total Amount
1	Subhash Chander C	Whole Time Dire	27,360,000				27,360,000
2	Jatinder Singh	Whole Time Dire	27,360,000				27,360,000
3	Umesh Chander Ga	Whole Time Dire	27,360,000				27,360,000
4	Ruchica Garg Kuma	Whole Time Dire	6,075,000				6,075,000
5	Deepan Garg	Whole Time Dire	6,900,000				6,900,000
6	Daljeet Singh Mand	Whole Time Dire	6,900,000				6,900,000
7	Vipin Gupta	CFO & Whole Ti	8,683,000				8,683,000
	Total		110,638,000				110,638,000

Number of CEO, CFO and Company secretary whose remuneration details to be entered

2

S. No.	Name	Designation	Gross Salary	Commission	Stock Option/ Sweat equity	Others	Total Amount
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S. No.	Name	Designation	Gross Salary	Commission	Stock Option/ Sweat equity	Others	Total Amount
1	Vipin Gupta	CFO & Whole Ti	8,683,000				8,683,000
2	Iqbal Singh	Company Secre	1,522,000				1,522,000
	Total		10,205,000				10,205,000

Number of other directors whose remuneration details to be entered

0

S. No.	Name	Designation	Gross Salary	Commission	Stock Option/ Sweat equity	Others	Total Amount
1							0
	Total						

XI. MATTERS RELATED TO CERTIFICATION OF COMPLIANCES AND DISCLOSURES

* A. Whether the company has made compliances and disclosures in respect of applicable provisions of the Companies Act, 2013 during the year ☒ Yes ☐ No

B. If No, give reasons/observations

XII. PENALTY AND PUNISHMENT - DETAILS THEREOF

(A) DETAILS OF PENALTIES / PUNISHMENT IMPOSED ON COMPANY/DIRECTORS /OFFICERS ☒ Nil

Name of the company/ directors/ officers	Name of the court/ concerned Authority	Date of Order	Name of the Act and section under which penalised / punished	Details of penalty/ punishment	Details of appeal (if any) including present status

(B) DETAILS OF COMPOUNDING OF OFFENCES ☒ Nil

Name of the company/ directors/ officers	Name of the court/ concerned Authority	Date of Order	Name of the Act and section under which offence committed	Particulars of offence	Amount of compounding (in Rupees)

XIII. Whether complete list of shareholders, debenture holders has been enclosed as an attachment

☐ Yes ☐ No

XIV. COMPLIANCE OF SUB-SECTION (2) OF SECTION 92, IN CASE OF LISTED COMPANIES

In case of a listed company or a company having paid up share capital of Ten Crore rupees or more or turnover of Fifty Crore rupees or more, details of company secretary in whole time practice certifying the annual return in Form MGT-8.

Name

Whether associate or fellow

☐ Associate ☐ Fellow

Certificate of practice number

I/We certify that:

- (a) The return states the facts, as they stood on the date of the closure of the financial year aforesaid correctly and adequately.
(b) Unless otherwise expressly stated to the contrary elsewhere in this Return, the Company has complied with all the provisions of the Act during the financial year.

Declaration

I am Authorised by the Board of Directors of the company vide resolution no. ..

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dated

28/05/2014

(DD/MM/YYYY) to sign this form and declare that all the requirements of the Companies Act, 2013 and the rules made thereunder in respect of the subject matter of this form and matters incidental thereto have been complied with. I further declare that:

1. Whatever is stated in this form and in the attachments thereto is true, correct and complete and no information material to the subject matter of this form has been suppressed or concealed and is as per the original records maintained by the company.
2. All the required attachments have been completely and legibly attached to this form.

Note: Attention is also drawn to the provisions of Section 447, section 448 and 449 of the Companies Act, 2013 which provide for punishment for fraud, punishment for false statement and punishment for false evidence respectively.

To be digitally signed by

Director

DIN of the director

01594919

To be digitally signed by

☒ Company Secretary

☐ Company secretary in practice

Membership number

36847

Certificate of practice number

Attachments

1. List of share holders, debenture holders
2. Approval letter for extension of AGM;
3. Copy of MGT-8;
4. Optional Attachment(s), if any

Attach**Attach****Attach****Attach****List of attachments**

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Remove attachment

Modify

Check Form

Prescrutiny

Submit

This eForm has been taken on file maintained by the Registrar of Companies through electronic mode and on the basis of statement of correctness given by the company

Ruchira Papers Limited							
Details of shares/debentures transfers from				01/04/2024	To	31/03/2025	Closure Date : 31-03-2024
TRANSFER DATE	TYPE	SH/DB	AMTPERSH	FOLIO	SELLER NAME		FOLIO BUYER NAME
04/02/2025	1	11	000010	00000222	MAYUR JAMNADAS VORA		ND000001 NATIONAL SECURITY DE

Committee Meetings of Ruchira Papers Ltd. For the FY 2024-25

A. AUDIT COMMITTEE:

The Audit Committee met four times during the year on 27th May 2024, 09th August 2024, 11th November 2024 and 13th February 2025.

Sr. No.	Names of Members	Designation	Category of Director	Audit Committee Meetings	
				Held	Attended
1	Ashwani Kumar Agarwal	Chairman	Independent, Non-Executive	2	2
2	Mohanjit Singh Pooni	Member	Independent, Non-Executive	2	2
3	Ranjit Singh Sidhu	Member	Independent, Non-Executive	2	2
4	Jatinder Singh	Member	Non-Independent, Executive	4	4

B. NOMINATION & REMUNERATION COMMITTEE:

The Nomination & Remuneration Committee met three times on 27th May 2024, 09th August 2024 and 11th November 2024.

Sr. No.	Names of Members	Designation	Category	Meetings	
				Held	Attended
1	Ranjit Singh Sidhu	Chairman	Independent, Non-Executive	03	03
2	Tilak Raj Vanaik	Member	Independent, Non-Executive	01	01
3	Kamal Sharma	Member	Independent, Non-Executive	01	01

C. STAKEHOLDERS'RELATIONSHIP COMMITTEE:

The Committee met four times during the year on 27th May 2024, 09th August 2024 and 11th November, 2024 and 13th February 2025

Sr. No.	Names of Members	Designation	Category	Meetings	
				Held	Attended
1	Ranjit Singh Sidhu	Chairman	Independent, Non-Executive	04	03
2	Subhash Chander Garg	Member	Non-Independent, Executive	04	04
3	Jatinder Singh	Member	Non-Independent, Executive	04	04

D. CORPORATE SOCIAL RESPONSIBILITY COMMITTEE:

The Committee met four times during the year on 27th May 2024, 09th August 2024, 11th November 2024 and 13th February 2025.

Sr. No.	Names of Members	Designation	Category	Meetings	
				Held	Attended
1	Kamal Sharma	Chairman	Independent, Non-Executive	02	02
2	Subhash Chander Garg	Member	Non-Independent, Executive	04	04
3	Jatinder Singh	Member	Non-Independent, Executive	04	04
4.	Umesh Chander Garg	Member	Non-Independent, Executive	04	04
5.	Vipin Gupta	Member	Non-Independent, Executive	04	04
6.	Ruchica Garg Kumar	Member	Non-Independent, Executive	02	02

RUCHIRA PAPERS LIMITED

CIN-L21012HP1980PLC004336

REGD. OFFICE & WORKS

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