



**Rajasthan Tube**  
Manufacturing Company Limited

Date: 29<sup>th</sup> June,2020

To,  
BSE Limited  
Phiroz Jeejeebhoy Towers,  
Dalal Street,  
Mumbai-400001  
**Scrip Code: 530253**

**Sub: Outcome of Board Meeting**

**Ref: Audited Financial Results for the Quarter and Year ended on 31<sup>st</sup> March,2020**

Dear Sir/Madam

Pursuant to regulation 30 and 33 and other applicable regulations of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, please find enclosed:

1. Standalone Audited Financial Results of the Company for the quarter and year ended on 31<sup>st</sup> March,2020 along with copy of Auditor's Report on the said results issued by the Statutory Auditors of the Company
2. Declaration under Regulation 33 (3) (d) of SEBI (Listing Obligations and Disclosure Requirements) Regulations,2015 with respect to Auditor's Report with Unmodified Opinion.

The meeting of Board of Directors commenced at 3.30 P.M. and concluded at 5.10 P.M.

Kindly take the same on your records.

Thanking You.

Yours Faithfully,

For Rajasthan Tube Manufacturing Company Limited

**Harish Chand Jain**  
Managing Director  
DIN:01504391



CIN No. : L27107RJ1985PLC003370

Regd. & Works Office : 28-37, Banke Bihari Industrial Area, Jatawali Mod, Maharkala Road, Dehra, Teh. Chomu, Distt. JAIPUR - 303806 (Raj.)  
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STATEMENT OF AUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED 31ST MARCH, 2020

(Rs. In Lacs)

| S. No.      | PARTICULARS  | QUARTER ENDED  |                |                | YEAR ENDED      |                |
|-------------|--|----------------|----------------|----------------|-----------------|----------------|
|             |  | 31.03.2020     | 31.12.2019     | 31.03.2019     | 31.03.2020      | 31.03.2019     |
|             |  | (Audited)      | (Unaudited)    | (Audited)      | (Audited)       |                |
|             | {1}  | {2}            | {3}            | {4}            | {5}             |                |
| <b>I</b>    | <b>Income from Operations</b>  |                |                |                |                 |                |
|             | a) Net sales\Income from operations  | 359.41         | 1460.28        | 1698.81        | 4141.80         | 7670.09        |
|             | b) Other income  | 0.00           | 0.02           | 1.5            | 0.47            | 3.46           |
|             | <b>Total income from Operations</b>  | <b>359.41</b>  | <b>1460.30</b> | <b>1700.31</b> | <b>4142.27</b>  | <b>7673.55</b> |
| <b>II</b>   | <b>Expenses</b>  |                |                |                |                 |                |
| (a)         | Cost of materials consumed   | 84.72          | 1617.85        | 1961.88        | 3380.47         | 7777.18        |
| (b)         | Purchases of stock-in-trade  | 0              | 0.00           | 0.00           | 0               | 0.00           |
| (c)         | Changes in inventories of finished goods, work-in-progress and stock-in-trade          | 291.34         | (190.68)       | (324.77)       | 736.21          | (525.03)       |
| (d)         | Employee benefits expense  | 15.03          | 17.75          | 19.54          | 67.57           | 73.17          |
| (e)         | Finance costs  | 37.04          | 33.07          | 51.34          | 147.35          | 205.92         |
| (f)         | Depreciation and amortisation expense  | 2.13           | 2.08           | 2.46           | 8.83            | 9.82           |
| (g)         | Other expenses   | 22.72          | 30.12          | 25.55          | 101.24          | 122.59         |
|             | <b>Total Expenses (II)</b>   | <b>452.98</b>  | <b>1510.19</b> | <b>1736.00</b> | <b>4441.67</b>  | <b>7663.65</b> |
| <b>III</b>  | <b>Total Profit before exceptional items and tax (I-II)</b>                            | <b>(93.57)</b> | <b>(49.89)</b> | <b>(35.69)</b> | <b>(299.40)</b> | <b>9.90</b>    |
| <b>IV</b>   | <b>Exceptional Items</b>   | <b>0.00</b>    | <b>0.00</b>    | <b>0.00</b>    | <b>0</b>        | <b>0.00</b>    |
| <b>V</b>    | <b>Total Profit before tax (III-IV)</b>  | <b>(93.57)</b> | <b>(49.89)</b> | <b>(35.69)</b> | <b>(299.40)</b> | <b>9.90</b>    |
| <b>VI</b>   | <b>Tax expenses</b>  |                |                |                |                 |                |
| (a)         | Current Tax  | 0.00           | 0.00           | 1.65           | 0.00            | 1.65           |
| (b)         | Deferred tax   | 0.00           | 0.00           | 3.35           | 0.00            | 3.35           |
|             | <b>Total Tax Exp.(VI)</b>  | <b>0.00</b>    | <b>0.00</b>    | <b>5.00</b>    | <b>0.00</b>     | <b>5.00</b>    |
| <b>VII</b>  | <b>Total profit (loss) for period (V-VI)</b>   | <b>(93.57)</b> | <b>(49.89)</b> | <b>(40.69)</b> | <b>(299.40)</b> | <b>4.90</b>    |
| <b>VIII</b> | <b>Other comprehensive income net of taxes</b>   | <b>0.00</b>    | <b>0.00</b>    | <b>0.00</b>    | <b>0</b>        | <b>0.00</b>    |
| <b>IX</b>   | <b>Total Comprehensive Income for the period (VII+VIII)</b>                            | <b>(93.57)</b> | <b>(49.89)</b> | <b>(40.69)</b> | <b>(299.40)</b> | <b>4.90</b>    |
| <b>X</b>    | <b>Details of equity share capital</b>   |                |                |                |                 |                |
|             | Paid-up equity share capital   | 449.99         | 449.99         | 449.99         | 449.99          | 449.99         |
|             | Reserve excluding revaluation reserve as per Balance Sheet of previous accounting year | -              | -              | -              | 110.67          | 410.07         |
|             | Face value of equity share capital   | 10             | 10.00          | 10             | 10              | 10.00          |
| <b>XI</b>   | <b>Earnings per share</b>  |                |                |                |                 |                |
|             | Basic  | (2.08)         | (1.11)         | (0.90)         | (6.64)          | 0.10           |
|             | Diluted  | (2.08)         | (1.11)         | (0.90)         | (6.64)          | 0.10           |

Place: Jaipur  
Date: 29th June, 2020



For and on behalf of Board of Directors

*Harish Chand Jain*  
Harish Chand Jain  
Managing Director  
DIN:01504391



CIN No. : L27107RJ1985PLC003370

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**STATEMENT OF ASSETS AND LIABILITIES AS AT 31ST MARCH, 2020**  
(Rs. In Lacs, unless otherwise stated)

| Particulars                               | As at 31st March, | As at 31st March, |
|---|-------------------|-------------------|
|   | 2020<br>(Audited) | 2019<br>(Audited) |
| <b>Assets</b>                             |                   |                   |
| <b>Non-current Assets</b>                 | 161.95            | 170.44            |
| (a) Property, Plant and Equipment         |                   |                   |
| (b) Financial Assets                      | 8.07              | 9.07              |
| (i) Investments                           | 130.74            | 151.96            |
| (ii) Loans                                | 116.24            | 116.24            |
| (c) Deferred tax assets (net)             | 1.30              | 2.18              |
| (d) Other non-current assets              | 418.30            | 449.89            |
| <b>Total Non-current Assets</b>           |                   |                   |
| <b>Current Assets</b>                     | 715.65            | 1517.82           |
| (a) Inventories                           |                   |                   |
| (b) Financial Assets                      | 956.31            | 1197.86           |
| (i) Trade receivables                     | 1.14              | 2.84              |
| (ii) Cash and cash equivalents            | 0.81              | 0.00              |
| (iii) Bank Balances other than (ii) above | 218.43            | 255.20            |
| (iv) Other Financial Assets               | 10.61             | 10.57             |
| (c) Other current assets                  | 1902.95           | 2984.29           |
| <b>Total Current Assets</b>               | 2321.25           | 3434.18           |
| <b>Total Assets</b>                       |                   |                   |
| <b>EQUITY AND LIABILITIES</b>             |                   |                   |
| <b>Equity</b>                             | 449.99            | 449.99            |
| (a) Equity Share capital                  | 110.67            | 410.07            |
| (b) Other Equity                          | 560.66            | 860.06            |
| <b>Total Equity</b>                       |                   |                   |
| <b>LIABILITIES</b>                        |                   |                   |
| <b>Non-current liabilities</b>            | 4.06              | 4.23              |
| (a) Provisions                            | 4.06              | 4.23              |
| <b>Total Non-current Liabilities</b>      |                   |                   |
| <b>Current liabilities</b>                |                   |                   |
| (a) Financial Liabilities                 | 1411.37           | 2039.88           |
| (i) Borrowings                            | 298.21            | 508.84            |
| (ii) Trade payables                       | 40.33             | 15.32             |
| (b) Other current liabilities             | 6.62              | 5.85              |
| (c) Provisions                            | 1756.53           | 2569.89           |
| <b>Total Current Liabilities</b>          | 2321.25           | 3434.18           |
| <b>Total Equity and Liabilities</b>       |                   |                   |

Place: Jaipur  
Date: 29th June, 2020



For and on behalf of Board of Directors

*Harish Chand Jain*  
Harish Chand Jain  
Managing Director  
DIN: 01504391



CIN No. : L27107RJ1985PLC003370

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**CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST MARCH, 2020**

(Rs. In lakhs)

| S.No.     | PARTICULARS   | Year Ended 31st March, 2020 | Year Ended 31st March, 2019 |
|-----------|---|-----------------------------|-----------------------------|
| <b>A.</b> | <b>CASH FLOW FROM OPERATING ACTIVITIES</b>                                      |                             |                             |
|           | Net Profit/Loss before Tax and Extra-ordinary items                             | (299.40)                    | 9.90                        |
|           | Adjustments For:  |                             |                             |
|           | Depreciation  | 8.83                        | 9.82                        |
|           | Profit/Loss on sale of Fixed Assets   | (0.47)                      | (3.46)                      |
|           | Interest Received   | 147.35                      | 205.92                      |
|           | Finance Cost  | (143.69)                    | 222.18                      |
|           | <b>Operating Profit before working Capital Changes</b>                          |                             |                             |
|           | <b>Adjustments for (increase)/ decrease in Operating Assets:</b>                |                             |                             |
|           | Decrease/(Increase) in Trade and other Receivables                              | 241.55                      | (194.05)                    |
|           | Decrease/(Increase) Inventories   | 802.16                      | (283.11)                    |
|           | Decrease/(Increase) in Long Term Loans and Advances                             | 21.23                       | 0.00                        |
|           | Decrease/(Increase) in Other Financial Assets (Short Terms Loans & Advances)    | 36.77                       | (167.01)                    |
|           | Decrease/(Increase) in Other Non-Current Assets                                 | 0.88                        | 0.00                        |
|           | Decrease/(Increase) in Other Current Assets                                     | (0.04)                      | 0.03                        |
|           | <b>Adjustments for increase/ (decrease) in Operating Liabilities:</b>           |                             |                             |
|           | (Decrease)/Increase in Trade Payables   | (210.63)                    | 23.04                       |
|           | (Decrease)/Increase in Short Term Provisions                                    | 0.77                        | 1.71                        |
|           | (Decrease)/Increase in Long Term Provisions                                     | (0.17)                      | 0.93                        |
|           | (Decrease)/Increase in Other Current Liabilities                                | 25.00                       | 3.55                        |
|           | <b>Cash Generated from Operations</b>   | <b>773.83</b>               | <b>(392.73)</b>             |
|           | Less: Income Tax Paid   | 0.00                        | 1.65                        |
|           | <b>NET CASH FLOW FROM OPERATING ACTIVITIES</b>                                  | <b>773.83</b>               | <b>(394.38)</b>             |
| <b>B.</b> | <b>CASH FLOW FROM INVESTING ACTIVITIES:</b>                                     |                             |                             |
|           | (Increase)/Decrease in Property, Plant and Equipment including Capital Advances | (0.34)                      | (0.78)                      |
|           | Interest Received   | 0.47                        | 3.46                        |
|           | Bank deposit not considered as cash and cash equivalents                        | (0.81)                      | 30.00                       |
|           | (Increase)/ Decrease in Long term Investment                                    | 1.00                        | 0.00                        |
|           | <b>NET CASH (USED IN)/FROM INVESTING ACTIVITIES</b>                             | <b>0.32</b>                 | <b>32.68</b>                |
| <b>C.</b> | <b>CASH FLOW FROM FINANCING ACTIVITIES:</b>                                     |                             |                             |
|           | Interest Paid   | (147.35)                    | (205.92)                    |
|           | Increase/(Decrease) in Long Term Borrowings                                     | 0.00                        | 0.00                        |
|           | Increase/(Decrease) in Short Term Borrowings                                    | (628.51)                    | 542.05                      |
|           | <b>NET CASH (USED IN)/ FROM FINANCING ACTIVITIES</b>                            | <b>(775.86)</b>             | <b>336.13</b>               |
|           | Net Increase/Decrease in Cash and Cash Equivalents(A+B+C)                       | (1.71)                      | (25.57)                     |
|           | Cash and Cash Equivalents at the beginning of the period                        | 2.85                        | 28.42                       |
|           | <b>Cash and Cash Equivalents at the end of the period</b>                       | <b>1.14</b>                 | <b>2.85</b>                 |

Place: Jaipur  
Date: 29th June, 2020



For and on behalf of Board of Directors

  
Harish Chand Jain  
Managing Director  
DIN:01504391



CIN No. : L27107RJ1985PLC003370

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**Notes:**

- 1 The above audited Financial Results for Quarter and year ended 31st March,2020 have been reviewed by audit committee and approved by the board of Directors at their respective meeting held on 29th June,2020. The Financial Results for the year ended 31st March,2020 have been audited by the Statutory Auditors of the Company.
- 2 These above Audited financial results have been prepared in accordance with indian Accounting Standards (Ind AS) prescribed under Section 133 of the Companies Act 2013 read with relevant rules thereunder and in terms of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations,2015
- 3 The figures for the quarter ended 31st March,2020 and 31st March,2019 are the balancing figures between the audited figures in respect of the full financial year and published year to date figures upto 31st December,2019 and 31st December,2018. Also the results upto third Quarter were only reviewed and not subjected to Audit.
- 4 Durig the quarter no investor complaints was received and no complaint was pending unresolved as on 31.03.2020
- 5 The Company is engeged in the business of Manufacturing of ERW Steel Tubes. As there is only one reportable segment, the company has not given any segment information.
- 6 The Audited financial results for the quarter and year ended 31st March,2020 are available on the website of the Company([www.rajtube.com](http://www.rajtube.com)) and on the wensite of the Stock Exchange([www.bseindia.com](http://www.bseindia.com))
- 7 The figures of the previous year/quarter have been regrouped/ rearranged wherever necessary.

8 In view of the lockdown across the country due to the outbreak of COVID pandemic,manufacturing operations of the company are shut down in compliance with the directives issued by the state/central government authorities. After the lockdown restrictions are lifted, partial operations has been started with all safety guidelines prescribed by central and state government for despatch, production and operation. As per our current assessment, no significant impact on carrying amounts of inventories, trade receivables, investments and other financial assets is expected, and we continue to monitor changes in future economic conditions. The eventual outcome of the impact of the global health pandemic may be different from those estimated as on the date of approval of these financial results.Despite these events and conditions, there would not be any significant impact on company's results in future and going concern assumptions as at presently made.

Place: Jaipur

Date: 29th June,2020

For and on behalf of Board of Directors

Harish Chand Jain  
Managing Director  
DIN:01504391



CIN No. : L27107RJ1985PLC003370

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**INDEPENDENT AUDITOR'S REPORT**

**TO THE BOARD OF DIRECTORS OF RAJASTHAN TUBE MANUFACTURING COMPANY LIMITED**

**Report on the audit of the Standalone Financial Results**

**Opinion**

We have audited the accompanying standalone quarterly and year to date financial results of **Rajasthan Tube Manufacturing Company Limited** (the company) for the quarter ended 31<sup>st</sup> March, 2020 and the year to date standalone financial results for the year ended 31<sup>st</sup> March 2020 attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us these standalone financial results:

- a. are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
- b. give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable accounting standards and other accounting principles generally accepted in India of the net profit/loss and other comprehensive income and other financial information for the quarter and year ended 31<sup>st</sup> March, 2020.

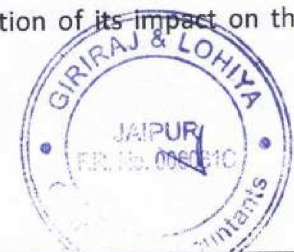
**Basis for Opinion**

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013 (the Act). Our responsibilities under those Standards are further described in the *Auditor's Responsibilities for the Audit of the Standalone Financial Results* section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial results under the provisions of the Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

**Emphasis of Matter**

We draw attention to Note 8 of the Financial Results, which describes the uncertainties due to outbreak of Coronavirus (COVID-19) pandemic and management's evaluation of its impact on the operation of the company.

Our opinion is not modified in respect of this matter.





### **Management's Responsibilities for the Standalone Financial Results**

These standalone annual financial results have been prepared on the basis of the standalone annual financial statements. The Company's Board of Directors are responsible for the preparation of these financial results that give a true and fair view of the net profit/loss and other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in Indian Accounting Standard prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the standalone financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the standalone financial results, the Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are also responsible for overseeing the Company's financial reporting process.

### **Auditor's Responsibilities for the Audit of the Standalone Financial Results**

Our objectives are to obtain reasonable assurance about whether the standalone financial results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these standalone financial results.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the standalone financial results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.





- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the standalone financial results, including the disclosures, and whether the financial results represent the underlying transactions and events in a manner that achieves fair presentation

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

#### Other Matters

The standalone annual financial results include the results for the quarter ended 31 March 2020 being the balancing figure between the audited figures in respect of the full financial year and the published unaudited year to date figures up to the third quarter of the current financial year which were subject to limited review by us.

Place: Jaipur  
Date: 29.06.2020



For Giriraj & Lohiya  
Chartered Accountants  
(FRN:006031C)

Giriraj Prasad  
Partner  
(M. No. 073380)

UDIN: 20073380AAAABG8477





**Rajasthan Tube**  
Manufacturing Company Limited

Date: 29<sup>th</sup> June, 2020

To,  
BSE Limited  
Phiroz Jeejeebhoy Towers,  
Dalal Street,  
Mumbai-400001

**Scrip Code: 530253**

**Sub: Declaration pursuant to Regulation 33(3)(d) of SEBI (LODR) Regulations, 2015**

Dear Sir/Madam,

Pursuant to provisions of regulation 33(3)(d) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we hereby declare that the Statutory Auditors of the Company M/s Giriraj & Lohiya, Chartered Accountants (FRN:006031C) have issued Auditor's Report with unmodified opinion on Audited Financial Results of the Company for the quarter and year ended 31<sup>st</sup> March, 2020.

Kindly take the same on record.

Thanking you,

Yours faithfully,

For Rajasthan Tube Manufacturing Company Limited

Harish Chand Jain  
Managing Director  
DIN: 05104391



CIN No. : L27107RJ1985PLC003370

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