



SPS Steel & Power Ltd.

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TO WHOM IT MAY CONCERN

M/s. Universal Gear Industries & Engineering Works (UGI) were entrusted to design, supply, engineer, install and commissioning of TMT Rolling Mills of 100,000 – 120,000 tpa capacities at Himachal and Jharsuguda.

The mill were duly commissioned and brought mill production by UGI and now are in regular production. UGI further assisted us in inducting operating and maintenance personnel and in training our workforce. The mills have successfully achieved in production programme and roll TMT bars from 8 – 40 mm dia.

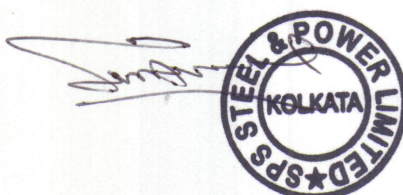
For SPS Steel & Power Limited

Authorised Signatories.

Erection & Commission Order No. : SPS/PO/TMT/SKA/04/07-08/033 Dated 31/3/2008 (for Jharsuguda)

Supply Order No. JSG 04/UGIEW/PO/07-08/003 Dated 14/6/2007 (for Jharsuguda)

Supply Order No. SPS/SPL/UGI/PO/05-06/HP-007 Dated 6/3/2006 (for Himachal Pradesh)



FACTORY :

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JHARSUGUDA : INDUSTRIAL GROWTH CENTRE, KUKURJANGA, P.O. : BADMAL, DIST. : JHARSUGUDA, ORISSA, PH. : (06645) 277426, FAX : (06645) 277427
HIMACHAL : PATCH NO. 1, PHASE-II, MINI (INDUSTRIAL) GROWTH CENTRE, GOWLTHAI, DIST. -BILASPUR, HIMACHAL PRADESH, PH. : 09217122171/172, FAX : 01887227170