

## MIRA INFORM REPORT

|                      |            |
|----------------------|------------|
| <b>Report No. :</b>  | 523180     |
| <b>Report Date :</b> | 06.08.2018 |

### IDENTIFICATION DETAILS

|   |   |
|---|---|
| <b>Name :</b>   | ONEWORLD CORPORATION PRIVATE LIMITED (w.e.f. 12.07.2012)  |
| <b>Formerly Known As :</b>                              | ONEWORLD CORPORATION LIMITED (w.e.f. 11.07.2011)<br>ONEWORLD CORPORATION PRIVATE LIMITED (w.e.f. 16.06.2010)<br>AVION BIOTECH PRIVATE LIMITED   |
| <b>Registered Office :</b>                              | A-4, G. T. Karnal Road, Industrial Area, Delhi – 110033   |
| <b>Tel. No.:</b>  | 91-11-27134999  |
| <b>Country :</b>  | India   |
| <b>Financials (as on) :</b>                             | 31.03.2017  |
| <b>Date of Incorporation :</b>                          | 27.07.1999  |
| <b>CIN No.:</b><br>[Company Identification No.]         | U74999DL1999PTC100860   |
| <b>Capital Investment / Paid-up Capital :</b>           | INR 7.500 Million   |
| <b>PAN No.:</b><br>[Permanent Account No.]              | AADCA8924F  |
| <b>GSTN :</b><br>[Goods & Service Tax Registration No.] | Not Divulged  |
| <b>Legal Form :</b>                                     | Private Limited Liability Company   |
| <b>Line of Business :</b>                               | <ul style="list-style-type: none"> <li>Subject carry on the business of Manufacturing, Processing, Distilling, Compounding, Formulating, exporting and dealing in all enzyme products from animal, microbial, plant sources, products from fish sources, vegetable and herb extracts, agricultural products including cattle feed and all chemicals heavy or fine, organic, inorganic, biological or any other formulations, derivatives and compounds thereof from mineral origin or from other chemicals or from by-products or waste products of other trades and industries and other branded preparations</li> </ul> |

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|                           |   |
|---------------------------|---|
|                           | <p>and compounds, derivatives and formulations thereof and consumer products based thereon, pharmaceutical specialties, surgical specialties, cosmetics, germicides, detergents and acids.</p> <ul style="list-style-type: none"> <li>Subject is engaged in Import and Export various natural essential oils, herbs, natural extract and distribute these products<br/>(Registered Activity)</li> </ul> |
| <b>No. of Employees :</b> | Not Divulged  |

**RATING & COMMENTS**

(Mira Inform has adopted New Rating mechanism w.e.f. 23<sup>rd</sup> January 2017)

**MIRA's Rating :**

A

| Credit Rating | Explanation     | Rating Comments   |
|---------------|-----------------|---|
| A             | Acceptable Risk | Business dealings permissible with moderate risk of default |

|                            |   |
|----------------------------|---|
| <b>Status :</b>            | Good  |
| <b>Payment Behaviour :</b> | Regular   |
| <b>Litigation :</b>        | Clear   |
| <b>Comments :</b>          | <p>Oneworld Corporation Private Limited is engaged in manufacturing of perfumes and cologne de-eau. The company was incorporated in the year 1999 and is based in Delhi, India. It is an established company fine track record.</p> <p>For the financial year ended 2017, the company has witnessed a growth in its revenue and has achieved good profit margin at 20.68% (approx.)</p> <p>The company possesses sound financial profile marked by healthy net worth base along with low debt level of the company.</p> <p>The company also derives strength from its long established track record of business operations along with decent earning per share of the company i.e., (Earning per share of INR 146 against face value of INR 10).</p> <p>Trade relations are reported as fair. Business is active. Payment terms are seems to be regular and as per commitments.</p> <p>In view of the aforesaid, the company can be considered for business dealings at usual trade terms and conditions.</p> |

**NOTES:**

Any query related to this report can be made on e-mail: [infodept@mirainform.com](mailto:infodept@mirainform.com) while quoting report number, name and date.

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**ECGC Country Risk Classification List**

| Country Name | Previous Rating<br>(31.12.2017) | Current Rating<br>(01.04.2018) |
|--------------|---------------------------------|--------------------------------|
| India        | A1                              | A1                             |

| Risk Category        | ECGC Classification |
|----------------------|---------------------|
| Insignificant        | A1                  |
| Low Risk             | A2                  |
| Moderately Low Risk  | B1                  |
| Moderate Risk        | B2                  |
| Moderately High Risk | C1                  |
| High Risk            | C2                  |
| Very High Risk       | D                   |

**EXTERNAL AGENCY RATING**

|                    |               |
|--------------------|---------------|
| Rating Agency Name | Not Available |
| Rating             | Not Available |
| Rating Explanation | Not Available |
| Date               | Not Available |

**RBI DEFAULTERS' LIST STATUS**

Subject's name is not enlisted as a defaulter in the publicly available RBI Defaulters' list.

**EPF (Employee Provident Fund) DEFAULTERS' LIST STATUS**

Subject's name is not enlisted as a defaulter in the publicly available EPF (Employee Provident Fund) Defaulters' list as of 31-03-2018.

**BIFR (Board for Industrial & Financial Reconstruction) LISTING STATUS**

Subject's name is not listed as a Sick Unit in the publicly available BIFR (Board for Industrial & Financial Reconstruction) list as of 06.08.2018.

**IBBI (Insolvency and Bankruptcy Board of India) LISTING STATUS**

Subject's name is not listed in the publicly available IBBI (Insolvency and Bankruptcy Board of India) list as of report date.

**INFORMATION DENIED**

**Management non-cooperative (Tel No.: 91-11-27134999)**

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**LOCATIONS**

|                            |  |
|----------------------------|--|
| <b>Registered Office :</b> | A-4, G. T. Karnal Road, Industrial Area, Delhi – 110033, India   |
| <b>Tel. No.:</b>           | 91-11-27134999/ 27114253   |
| <b>Fax No.:</b>            | 91-11-27220374   |
| <b>E-Mail :</b>            | <a href="mailto:info@oneworldcorporation.in">info@oneworldcorporation.in</a>   |
| <b>Website :</b>           | <a href="http://www.oneworldcorporation.in">http://www.oneworldcorporation.in</a>                                    |
| <b>Factory</b>             | <b>Located At:</b> <ul style="list-style-type: none"> <li>• Delhi</li> <li>• Kashipur, Uttarakhand, India</li> </ul> |

**DIRECTORS**

**As on 31.03.2018**

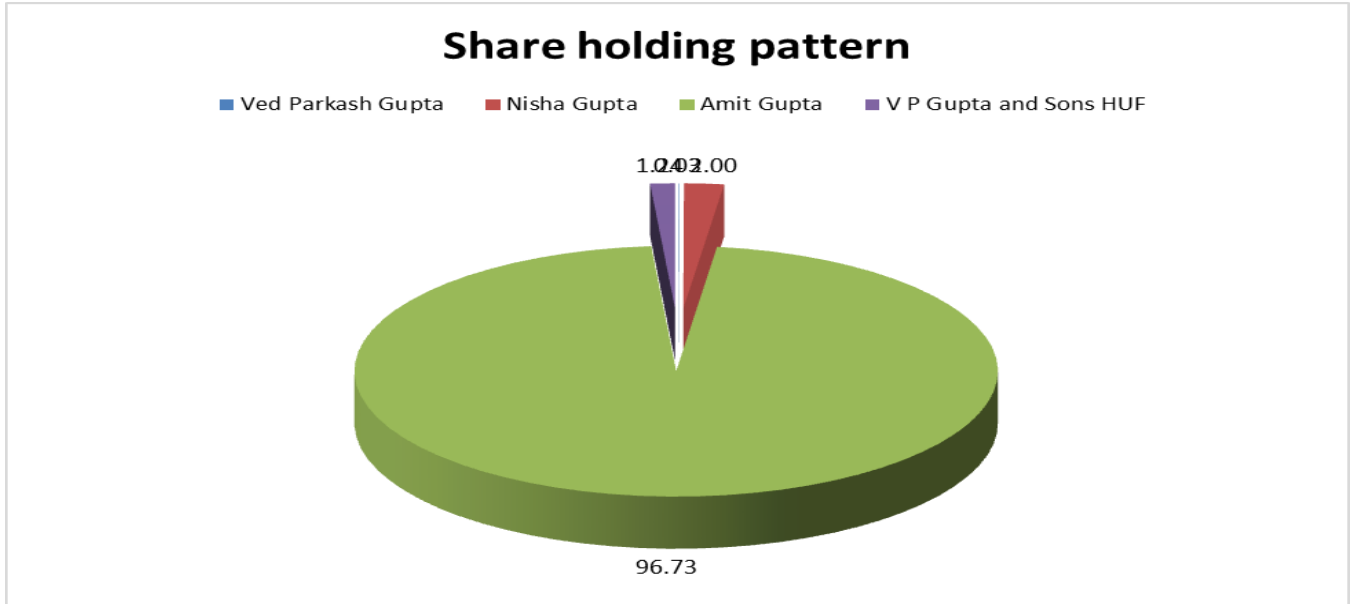
|                              |   |
|------------------------------|---|
| <b>Name :</b>                | Mr. Amit Gupta  |
| <b>Designation :</b>         | Managing Director   |
| <b>Address :</b>             | H-3/1, Model Town-III, Delhi-110009, India  |
| <b>Date of Birth/Age :</b>   | 11.09.1976  |
| <b>Date of Appointment :</b> | 27.07.1999  |
| <b>Pan No:</b>               | AADPG4846K  |
| <b>Qualification</b>         | MBA in Sales and marketing from JIMS, Diploma in International Marketing from New York University |
| <b>DIN No:</b>               | 00019144  |
| <b>Name :</b>                | Mr. Pradeep Kumar Goel  |
| <b>Designation :</b>         | Additional Director   |
| <b>Address :</b>             | House No. 1122/1, Near Mal Godam Road, New Anaj Mandi, Rohtak-124001, Haryana, India              |
| <b>Date of Appointment :</b> | 17.04.2018  |
| <b>DIN No:</b>               | 08108446  |

**MAJOR SHAREHOLDERS**

**As on 31.03.2017**

| <b>Names of Shareholders</b> | <b>No. of Shares</b> | <b>% of Holding</b> |
|------------------------------|----------------------|---------------------|
| Ved Parkash Gupta            | 250                  | 0.03                |
| Nisha Gupta                  | 15000                | 2.00                |
| Amit Gupta                   | 725500               | 96.73               |
| V P Gupta and Sons HUF       | 9250                 | 1.24                |
| <b>Total</b>                 | <b>750000</b>        | <b>100.00</b>       |

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**Equity Share Break up (Percentage of Total Equity)**

As on: 30.09.2017

| Category   | Percentage    |
|--|---------------|
| Promoters (Individual/Hindu Undivided Family – Indian) | 100.00        |
| <b>Total</b>   | <b>100.00</b> |

**BUSINESS DETAILS**

| Line of Business : |   |
|--------------------|---|
|                    | <ul style="list-style-type: none"> <li>Subject carry on the business of Manufacturing, Processing, Distilling, Compounding, Formulating, exporting and dealing in all enzyme products from animal, microbial, plant sources, products from fish sources, vegetable and herb extracts, agricultural products including cattle feed and all chemicals heavy or fine, organic, inorganic, biological or any other formulations, derivatives and compounds thereof from mineral origin or from other chemicals or from by-products or waste products of other trades and industries and other branded preparations and compounds, derivatives and formulations thereof and consumer products based thereon, pharmaceutical specialties, surgical specialties, cosmetics, germicides, detergents and acids.</li> <li>Subject is engaged in Import and Export various natural essential oils, herbs, natural extract and distribute these products<br/>(Registered Activity)</li> </ul> |

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| Products / Services : | Item Code No. | Products/Services Description |
|-----------------------|---------------|-------------------------------|
|                       |               | 00020116                      |
| Brand Names :         | Not Available |                               |
| Agencies Held :       | Not Available |                               |
| Exports :             | Not Divulged  |                               |
| Imports :             | Not Divulged  |                               |
| Terms :               | Not Divulged  |                               |

**PRODUCTION STATUS – (NOT AVAILABLE)**

**GENERAL INFORMATION**

|                    |  |   |
|--------------------|--|---|
| Suppliers :        | Reference :                                    | Not Divulged  |
|                    | Name of the Person :                           | --  |
|                    | Contact No.:                                   | --  |
|                    | Since How Long Known :                         | --  |
|                    | Maximum Limit Dealt :                          | --  |
|                    | Experience :                                   | --  |
|                    | Remark:  | --  |
| Customers :        | Reference :                                    | Not Divulged  |
|                    | Name of the Person :                           | --  |
|                    | Contact No.:                                   | --  |
|                    | Since How Long Known :                         | --  |
|                    | Maximum Limit Dealt :                          | --  |
|                    | Experience :                                   | --  |
|                    | Remark:  | --  |
| No. of Employees : | Not Divulged                                   |   |
| Bankers :          | Banker Name :                                  | Yes Bank Limited  |
|                    | Branch :                                       | 9th Floor, Nehru Centre, Discovery of India,<br>Dr. Annie Besant Road, Worli, Mumbai-<br>400018, Maharashtra, India |
|                    | Person Name (With Designation) :               | --  |
|                    | Contact Number :                               | --  |
|                    | Name of Account Holder :                       | --  |
|                    | Account Number :                               | --  |
|                    | Account Since (Date/Year of Account Opening) : | --  |

|                     |  |  |  |
|---------------------|--|--|--|
|                     | <b>Average Balance Maintained :</b>  | --                                     |  |
|                     | <b>Credit Facilities Enjoyed (CC/OD/Term Loan) :</b>   | --                                     |  |
|                     | <b>Account Operation :</b>   | --                                     |  |
|                     | <b>Remark :</b>  | --                                     |  |
|                     | <ul style="list-style-type: none"> <li>HDFC Bank Limited, HDFC Bank House, Senapati Bapat Marg, Lower Parel West, Mumbai-400013, Maharashtra, India</li> </ul> |  |  |
| <b>Facilities :</b> | <b>Secured Loan</b>  | <b>31.03.2017<br/>(INR in Million)</b> | <b>31.03.2016<br/>(INR in Million)</b> |
|                     | <b>Long-term Borrowings</b>  |  |  |
|                     | Other loans and advances   | 0.000                                  | 1.086                                  |
|                     | <b>Short-term borrowings</b>   |  |  |
|                     | Other loans and advances   | 43.035                                 | 85.448                                 |
|                     | <b>Total</b>   | <b>43.035</b>                          | <b>86.534</b>                          |

|   |  |
|---|--|
| <b>Auditors :</b>   |  |
| <b>Name :</b>   | Rajiv Associates<br>Chartered Accountants  |
| <b>Address :</b>  | 50/8, First Floor, Tolstoy Lane, Janpath, New Delhi- 110 001, India  |
| <b>Tel. No.:</b>  | 91-11-43583190/43750092  |
| <b>Email:</b>   | <a href="mailto:info@rajivassociates.co.in">info@rajivassociates.co.in</a>   |
| <b>Memberships No:</b>  | 081799   |
| <b>Income-tax PAN of auditor or auditor's firm :</b>  | AAAFR3972N   |
| <b>Memberships :</b>  | Not Available  |
| <b>Collaborators :</b>  | Not Available  |
| <b>Subsidiary Company:</b>  | <ul style="list-style-type: none"> <li>Oneworld FZE, United Arab Emirates</li> <li>Oneworld SARL, France</li> <li>Oneworld SARL, New Caledonia</li> </ul>  |
| <b>Enterprises which are owned, or have significant influence of or are partners with Key management personnel and their relatives:</b> | <ul style="list-style-type: none"> <li>Vimpex Dye Chem Private Limited (U74899DL1974PTC007557)</li> <li>Raghunath Industries</li> <li>Avion Technologies</li> <li>V.P. Gupta and Sons</li> </ul> |

**CAPITAL STRUCTURE**

**AS ON: 31.03.2017**

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**Authorised Capital :**

| No. of Shares | Type          | Value         | Amount             |
|---------------|---------------|---------------|--------------------|
| 5000000       | Equity Shares | INR 10/- each | INR 50.000 Million |

**Issued, Subscribed & Paid-up Capital :**

| No. of Shares | Type          | Value         | Amount            |
|---------------|---------------|---------------|-------------------|
| 750000        | Equity Shares | INR 10/- each | INR 7.500 Million |

**FINANCIAL DATA**  
*[all figures are in INR Million]*

**ABRIDGED BALANCE SHEET (STANDALONE)**

| SOURCES OF FUNDS                               | 31.03.2017     | 31.03.2016     | 31.03.2015     |
|--|----------------|----------------|----------------|
| <b>I. EQUITY AND LIABILITIES</b>               |                |                |                |
| (1) Shareholders' Funds                        |                |                |                |
| (a) Share Capital                              | 7.500          | 7.500          | 7.500          |
| (b) Reserves and Surplus                       | 337.966        | 228.068        | 466.322        |
| (c) Money received against share warrants      | 0.000          | 0.000          | 0.000          |
| (2) Share Application money pending allotment  | 0.000          | 0.000          | 0.000          |
| <b>Total Shareholders' Funds (1) + (2)</b>     | <b>345.466</b> | <b>235.568</b> | <b>473.822</b> |
| (3) Non-Current Liabilities                    |                |                |                |
| (a) long-term borrowings                       | 0.000          | 1.086          | 2.253          |
| (b) Deferred tax liabilities (Net)             | 0.000          | 0.000          | 0.000          |
| (c) Other long-term liabilities                | 0.000          | 0.000          | 0.000          |
| (d) long-term provisions                       | 0.000          | 0.000          | 0.000          |
| <b>Total Non-current Liabilities (3)</b>       | <b>0.000</b>   | <b>1.086</b>   | <b>2.253</b>   |
| (4) Current Liabilities                        |                |                |                |
| (a) Short-term borrowings                      | 210.159        | 521.560        | 1.773          |
| (b) Trade payables                             | 147.277        | 8.806          | 44.143         |
| (c) Other current liabilities                  | 7.447          | 59.335         | 5.363          |
| (d) Short-term provisions                      | 0.200          | 0.200          | 54.320         |
| <b>Total Current Liabilities (4)</b>           | <b>365.083</b> | <b>589.901</b> | <b>105.599</b> |
| <b>TOTAL</b>                                   | <b>710.549</b> | <b>826.555</b> | <b>581.674</b> |
| <b>II. ASSETS</b>                              |                |                |                |
| (1) Non-current assets                         |                |                |                |
| (a) Fixed Assets                               |                |                |                |
| (i) Tangible assets                            | 9.062          | 11.463         | 19.834         |
| (ii) Intangible Assets                         | 0.009          | 0.015          | 0.015          |
| (iii) Tangible assets capital work-in-progress | 0.000          | 0.000          | 0.000          |
| (iv) Intangible assets under development       | 0.000          | 0.000          | 0.000          |
| (b) Non-current Investments                    | 4.298          | 5.589          | 67.406         |
| (c) Deferred tax assets (net)                  | 2.555          | 2.444          | 2.107          |
| (d) Long-term loans and advances               | 13.571         | 19.583         | 15.116         |
| (e) Other Non-current assets                   | 0.000          | 0.000          | 0.000          |
| <b>Total Non-Current Assets</b>                | <b>29.495</b>  | <b>39.094</b>  | <b>104.478</b> |

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|                                   |                |                |                |
|-----------------------------------|----------------|----------------|----------------|
| (2) Current assets                |                |                |                |
| (a) Current investments           | 138.750        | 120.000        | 100.430        |
| (b) Inventories                   | 150.473        | 88.221         | 81.934         |
| (c) Trade receivables             | 68.788         | 17.108         | 69.678         |
| (d) Cash and bank balances        | 269.896        | 408.612        | 98.789         |
| (e) Short-term loans and advances | 53.005         | 152.855        | 123.929        |
| (f) Other current assets          | 0.142          | 0.665          | 2.436          |
| <b>Total Current Assets</b>       | <b>681.054</b> | <b>787.461</b> | <b>477.196</b> |
|                                   |                |                |                |
| <b>TOTAL</b>                      | <b>710.549</b> | <b>826.555</b> | <b>581.674</b> |

**PROFIT & LOSS ACCOUNT (STANDALONE)**

|             | <b>PARTICULARS</b>  | <b>31.03.2017</b> | <b>31.03.2016</b> | <b>31.03.2015</b> |
|-------------|---|-------------------|-------------------|-------------------|
|             | <b>SALES</b>  |                   |                   |                   |
|             | Total Revenue from operations   | 531.545           | 396.887           | 683.807           |
|             | Other Income  | 38.533            | 212.196           | 3.712             |
|             | <b>TOTAL</b>  | <b>570.078</b>    | <b>609.083</b>    | <b>687.519</b>    |
|             |   |                   |                   |                   |
| <b>Less</b> | <b>EXPENSES</b>   |                   |                   |                   |
|             | Cost of Materials Consumed  | 218.568           | 78.646            | 248.329           |
|             | Purchases of Stock-in-Trade   | 226.710           | 102.661           | 87.151            |
|             | Changes in inventories of finished goods, work-in-progress and Stock-in-Trade | (82.481)          | 18.687            | 110.328           |
|             | Employee benefit expense  | 21.513            | 16.375            | 14.450            |
|             | CSR expenditure   | 3.118             | 0.000             | 0.000             |
|             | Other expenses  | 20.619            | 61.069            | 18.839            |
|             | Exceptional items   | 0.013             | (1.251)           | 0.000             |
|             | <b>TOTAL</b>  | <b>408.060</b>    | <b>276.187</b>    | <b>479.097</b>    |
|             |   |                   |                   |                   |
|             | <b>PROFIT/ (LOSS) BEFORE INTEREST, TAX, DEPRECIATION AND AMORTISATION</b>     | <b>162.018</b>    | <b>332.896</b>    | <b>208.422</b>    |
|             |   |                   |                   |                   |
| <b>Less</b> | <b>FINANCIAL EXPENSES</b>   | 4.333             | 1.243             | 1.652             |
|             |   |                   |                   |                   |
|             | <b>PROFIT / (LOSS) BEFORE TAX, DEPRECIATION AND AMORTISATION</b>              | <b>157.685</b>    | <b>331.653</b>    | <b>206.770</b>    |
|             |   |                   |                   |                   |
| <b>Less</b> | <b>DEPRECIATION/ AMORTISATION</b>   | 2.678             | 5.187             | 8.181             |
|             |   |                   |                   |                   |
|             | <b>PROFIT/ (LOSS) BEFORE TAX</b>  | <b>155.007</b>    | <b>326.466</b>    | <b>198.589</b>    |
|             |   |                   |                   |                   |
| <b>Less</b> | <b>TAX</b>  | 45.109            | 75.572            | 52.431            |
|             |   |                   |                   |                   |
|             | <b>PROFIT/ (LOSS) AFTER TAX</b>   | <b>109.898</b>    | <b>250.894</b>    | <b>146.158</b>    |

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|  |               |               |               |
|--|---------------|---------------|---------------|
| <b>EARNINGS IN FOREIGN CURRENCY</b>      | <b>5.563</b>  | <b>0.535</b>  | <b>5.988</b>  |
| <b>Earnings / (Loss) Per Share (INR)</b> | <b>146.53</b> | <b>334.53</b> | <b>194.88</b> |

**CURRENT MATURITIES OF LONG TERM DEBT DETAILS**

| Particulars  | 31.03.2017 | 31.03.2016 | 31.03.2015 |
|--|------------|------------|------------|
| Current Maturities of Long term debt               | NA         | NA         | NA         |
| Net cash flows from (used in) operations           | 194.255    | 68.466     | 165.100    |
| Net cash flows from (used in) operating activities | 159.891    | (11.149)   | 116.765    |

**KEY RATIOS**

**EFFICIENCY RATIOS**

| PARTICULARS  | 31.03.2017 | 31.03.2016 | 31.03.2015 |
|--|------------|------------|------------|
| Average Collection Days<br>[Sundry Debtors / Income * 365]   | 47.24      | 15.73      | 37.19      |
| Account Receivables Turnover<br>[Income / Sunday Debtors]    | 7.73       | 23.20      | 9.81       |
| Average Payment Days [Sundry Creditors /<br>Purchases * 365] | 120.72     | 17.73      | 48.03      |
| Inventory Turnover [Operating Income /<br>Inventories]       | 1.08       | 3.77       | 2.54       |
| Asset Turnover [Operating Income / Net Fixed<br>Assets]      | 17.86      | 29.00      | 10.50      |

**LEVERAGE RATIOS**

| PARTICULARS  | 31.03.2017 | 31.03.2016 | 31.03.2015 |
|--|------------|------------|------------|
| Debt Ratio [(Borrowing + Current Liabilities) / Total<br>Assets] | 0.51       | 0.71       | 0.19       |
| Debt Equity Ratio (Borrowings / NetWorth)                        | 0.61       | 2.22       | 0.01       |
| Current Liabilities to Networth (Current Liabilities /           | 1.06       | 2.50       | 0.22       |

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|  |  |       |        |        |
|--|--|-------|--------|--------|
| NetWorth)  |  |       |        |        |
| Fixed Assets to NetWorth (Net Fixed Assets / NetWorth) |  | 0.03  | 0.05   | 0.04   |
| Interest Coverage Ratio [PBIT / Financial Charges]     |  | 37.39 | 267.82 | 126.16 |

**PROFITABILITY RATIOS**

| PARTICULARS   |     | 31.03.2017 | 31.03.2016 | 31.03.2015 |
|---|-----|------------|------------|------------|
| Net Profit Margin [(PAT / Sales) * 100]             | (%) | 20.68      | 63.22      | 21.37      |
| Return on Total Assets [(PAT / Total Assets) * 100] | (%) | 15.47      | 30.35      | 25.13      |
| Return on Investment (ROI) [(PAT / NetWorth) * 100] | (%) | 31.81      | 106.51     | 30.85      |

**SOLVENCY RATIO**

| PARTICULARS  |  | 31.03.2017 | 31.03.2016 | 31.03.2015 |
|--|--|------------|------------|------------|
| Current Ratio [Current Assets / Current Liabilities]                       |  | 1.87       | 1.33       | 4.52       |
| Quick Ratio [(Current Assets - Inventories) / Current Liabilities]         |  | 1.45       | 1.19       | 3.74       |
| G-Score Ratio Financial [NetWorth / Total Assets]                          |  | 0.49       | 0.29       | 0.81       |
| G-Score Ratio Debt [Debts / Equity Capital]                                |  | 28.02      | 69.69      | 0.54       |
| G-Score Ratio Liquidity [Total Current Assets / Total Current Liabilities] |  | 1.87       | 1.33       | 4.52       |

Total Liability = Short-term Debt + Long-term Debt + Current Maturities of Long-term debts

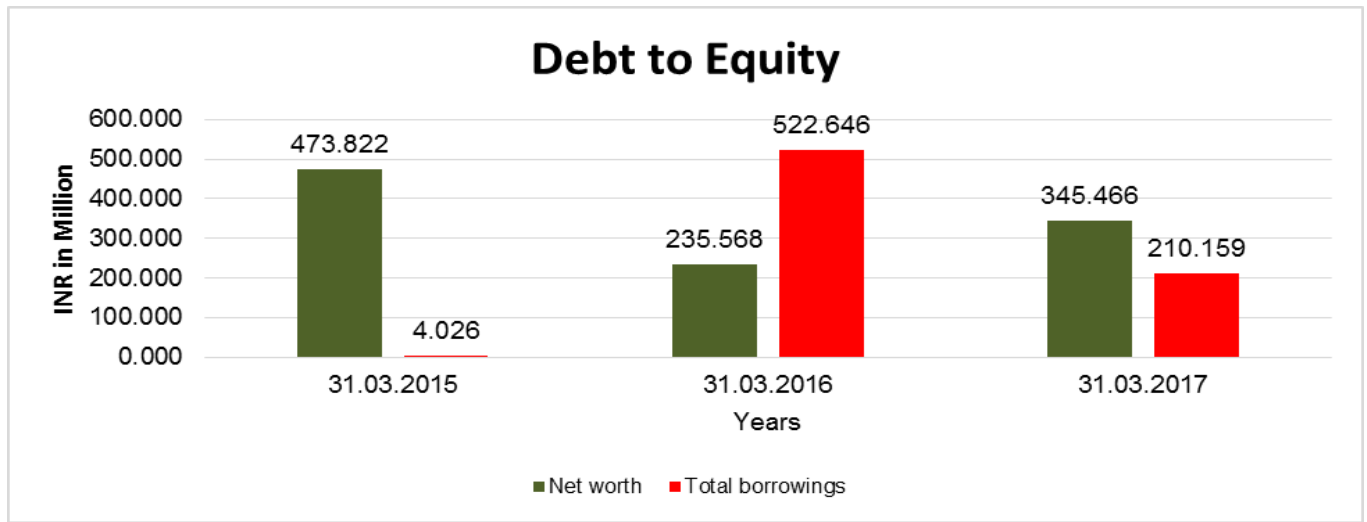
**FINANCIAL ANALYSIS**  
*[all figures are in INR Million]*

**DEBT EQUITY RATIO**

| Particular         | 31.03.2015       | 31.03.2016       | 31.03.2017       |
|--------------------|------------------|------------------|------------------|
|                    | (INR In Million) | (INR In Million) | (INR In Million) |
| Share Capital      | 7.500            | 7.500            | 7.500            |
| Reserves & Surplus | 466.322          | 228.068          | 337.966          |
| <b>Net worth</b>   | <b>473.822</b>   | <b>235.568</b>   | <b>345.466</b>   |

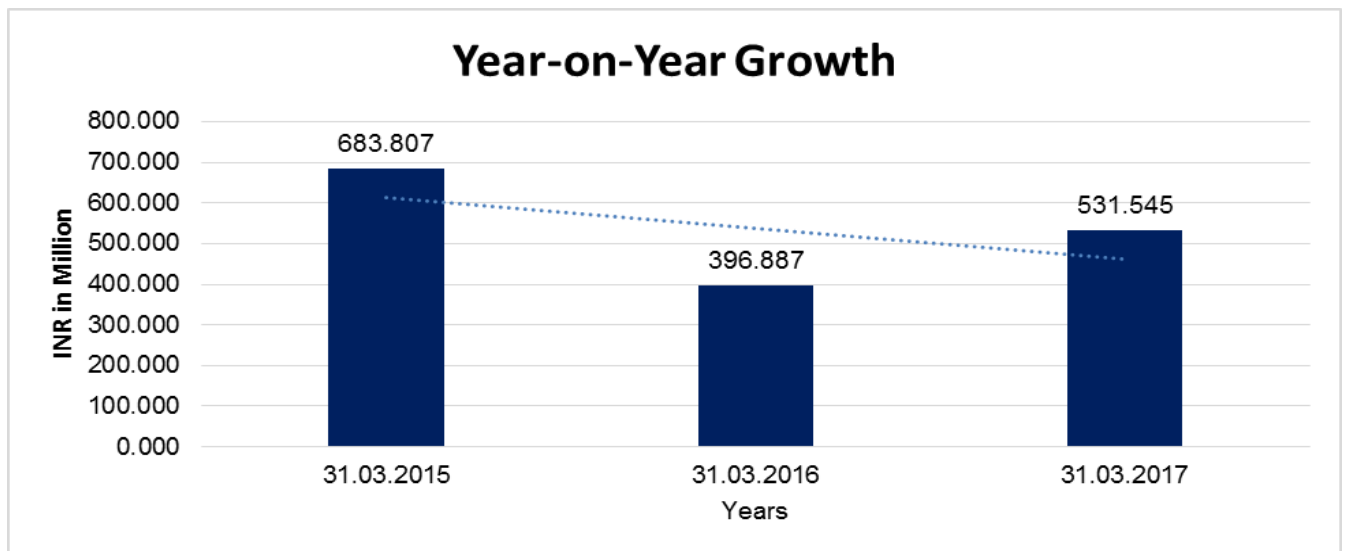
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|                          |              |                |                |
|--------------------------|--------------|----------------|----------------|
| Long-term borrowings     | 2.253        | 1.086          | 0.000          |
| Short term borrowings    | 1.773        | 521.560        | 210.159        |
| <b>Total borrowings</b>  | <b>4.026</b> | <b>522.646</b> | <b>210.159</b> |
| <b>Debt/Equity ratio</b> | <b>0.008</b> | <b>2.219</b>   | <b>0.608</b>   |



#### YEAR-ON-YEAR GROWTH

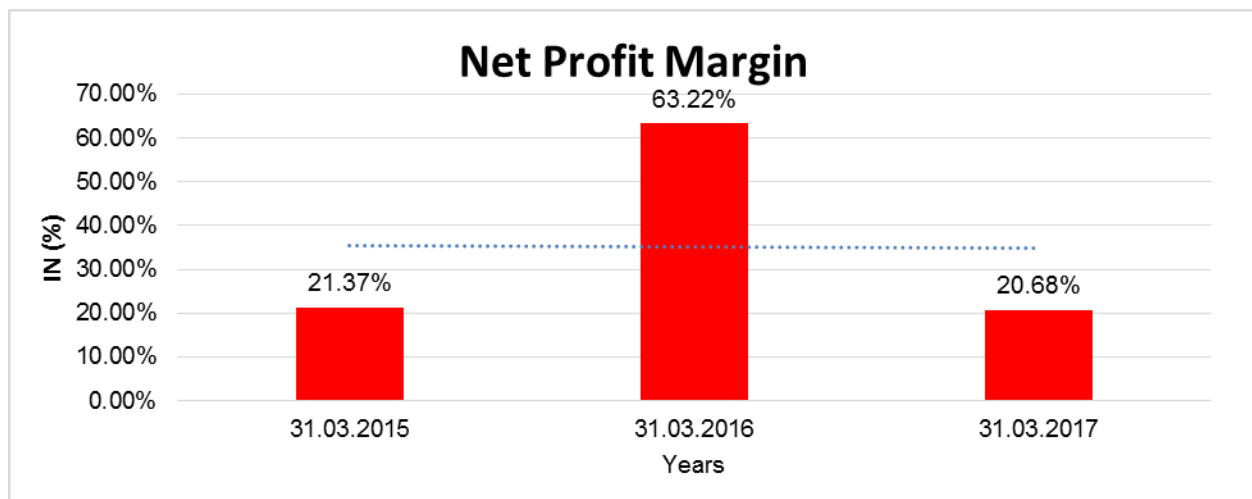
| Year on Year Growth | 31.03.2015       | 31.03.2016       | 31.03.2017       |
|---------------------|------------------|------------------|------------------|
|                     | (INR In Million) | (INR In Million) | (INR In Million) |
| Sales               | 683.807          | 396.887          | 531.545          |
|                     |                  | <b>(41.959)</b>  | <b>33.929</b>    |



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**NET PROFIT MARGIN**

| Net Profit Margin | 31.03.2015       | 31.03.2016       | 31.03.2017       |
|-------------------|------------------|------------------|------------------|
|                   | (INR In Million) | (INR In Million) | (INR In Million) |
| Sales             | 683.807          | 396.887          | 531.545          |
| Profit/ (Loss)    | 146.158          | 250.894          | 109.898          |
|                   | <b>21.37 %</b>   | <b>63.22 %</b>   | <b>20.68 %</b>   |



**ABRIDGED BALANCE SHEET (CONSOLIDATED)**

| SOURCES OF FUNDS                              | 31.03.2017     | 31.03.2016     |
|---|----------------|----------------|
| <b>I. EQUITY AND LIABILITIES</b>              |                |                |
| (1) Shareholders' Funds                       |                |                |
| (a) Share Capital                             | 7.500          | 7.500          |
| (b) Reserves and Surplus                      | 337.964        | 226.576        |
| (c) Money received against share warrants     | 0.000          | 0.000          |
| (2) Share Application money pending allotment | 0.000          | 0.000          |
| <b>Total Shareholders' Funds (1) + (2)</b>    | <b>345.464</b> | <b>234.076</b> |
| (3) Non-Current Liabilities                   |                |                |
| (a) long-term borrowings                      | 0.000          | 86.534         |
| (b) Deferred tax liabilities (Net)            | 0.000          | 0.000          |
| (c) Other long-term liabilities               | 0.000          | 0.000          |
| (d) long-term provisions                      | 0.000          | 0.000          |
| <b>Total Non-current Liabilities (3)</b>      | <b>0.000</b>   | <b>86.534</b>  |

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|  |                |                |
|--|----------------|----------------|
| (4) Current Liabilities                        |                |                |
| (a) Short-term borrowings                      | 210.159        | 436.112        |
| (b) Trade payables                             | 147.277        | 32.391         |
| (c) Other current liabilities                  | 7.447          | 59.335         |
| (d) Short-term provisions                      | 0.200          | 0.200          |
| <b>Total Current Liabilities (4)</b>           | <b>365.083</b> | <b>528.038</b> |
|  |                |                |
| <b>TOTAL</b>                                   | <b>710.547</b> | <b>848.648</b> |
|  |                |                |
| <b>II. ASSETS</b>                              |                |                |
| (1) Non-current assets                         |                |                |
| (a) Fixed Assets                               |                |                |
| (i) Tangible assets                            | 9.062          | 11.629         |
| (ii) Intangible Assets                         | 0.009          | 0.015          |
| (iii) Tangible assets capital work-in-progress | 0.000          | 0.000          |
| (iv) Intangible assets under development       | 0.000          | 0.000          |
| (b) Non-current Investments                    | 3.133          | 3.133          |
| (c) Deferred tax assets (net)                  | 2.555          | 2.444          |
| (d) Long-term loans and advances               | 13.571         | 19.583         |
| (e) Other Non-current assets                   | 0.000          | 0.000          |
| <b>Total Non-Current Assets</b>                | <b>28.330</b>  | <b>36.804</b>  |
|  |                |                |
| (2) Current assets                             |                |                |
| (a) Current investments                        | 138.750        | 120.000        |
| (b) Inventories                                | 150.473        | 88.221         |
| (c) Trade receivables                          | 68.788         | 35.558         |
| (d) Cash and bank balances                     | 271.059        | 419.803        |
| (e) Short-term loans and advances              | 53.005         | 147.598        |
| (f) Other current assets                       | 0.142          | 0.664          |
| <b>Total Current Assets</b>                    | <b>682.217</b> | <b>811.844</b> |
|  |                |                |
| <b>TOTAL</b>                                   | <b>710.547</b> | <b>848.648</b> |

**PROFIT & LOSS ACCOUNT (CONSOLIDATED)**

|             | <b>PARTICULARS</b>   | <b>31.03.2017</b> | <b>31.03.2016</b> |
|-------------|--|-------------------|-------------------|
|             | <b>SALES</b>   |                   |                   |
|             | Total Revenue from operations                              | 531.545           | 771.872           |
|             | Other Income   | 38.351            | 25.364            |
|             | <b>TOTAL</b>   | <b>569.896</b>    | <b>797.236</b>    |
|             |  |                   |                   |
| <b>Less</b> | <b>EXPENSES</b>  |                   |                   |
|             | Cost of Materials Consumed                                 | 218.568           | 78.646            |
|             | Purchases of Stock-in-Trade                                | 226.710           | 294.794           |
|             | Changes in inventories of finished goods, work-in-progress | (82.481)          | 18.687            |

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|                      |   |                |                |
|----------------------|---|----------------|----------------|
|                      | and Stock-in-Trade  |                |                |
|                      | Employee benefit expense  | 21.844         | 24.858         |
|                      | CSR expenditure   | 3.118          | 0.000          |
|                      | Other expenses  | 17.975         | 99.225         |
|                      | Exceptional items before tax  | 0.013          | (1.251)        |
|                      | <b>TOTAL</b>  | <b>405.747</b> | <b>514.959</b> |
|                      | <b>PROFIT/ (LOSS) BEFORE INTEREST, TAX,<br/>DEPRECIATION AND AMORTISATION</b> | <b>164.149</b> | <b>282.277</b> |
| <b>Less</b>          | <b>FINANCIAL EXPENSES</b>   | 4.420          | 1.603          |
|                      | <b>PROFIT / (LOSS) BEFORE TAX, DEPRECIATION AND<br/>AMORTISATION</b>          | <b>159.729</b> | <b>280.674</b> |
| <b>Less/<br/>Add</b> | <b>DEPRECIATION/ AMORTISATION</b>   | 2.709          | 5.221          |
|                      | <b>PROFIT/ (LOSS) BEFORE TAX</b>  | <b>157.020</b> | <b>275.453</b> |
| <b>Less</b>          | <b>TAX</b>  | 45.109         | 75.572         |
|                      | <b>PROFIT/ (LOSS) AFTER TAX</b>   | <b>111.911</b> | <b>199.881</b> |
|                      | <b>Earnings / (Loss) Per Share (INR)</b>                                      | <b>149.22</b>  | <b>266.51</b>  |

**LOCAL AGENCY FURTHER INFORMATION**

| <b>Sr. No.</b> | <b>Check list by info agents</b>                   | <b>Available in Report (Yes/No)</b> |
|----------------|--|-------------------------------------|
| 1              | Year of establishment                              | Yes                                 |
| 2              | Constitution of the entity -Incorporation details  | Yes                                 |
| 3              | Locality of the entity                             | Yes                                 |
| 4              | Premises details                                   | No                                  |
| 5              | Buyer visit details                                | --                                  |
| 6              | Contact numbers                                    | Yes                                 |
| 7              | Name of the person contacted                       | No                                  |
| 8              | Designation of contact person                      | No                                  |
| 9              | Promoter's background                              | Yes                                 |
| 10             | Date of Birth of Proprietor / Partners / Directors | Yes                                 |
| 11             | Pan Card No. of Proprietor / Partners              | No                                  |
| 12             | Voter Id Card No. of Proprietor / Partners         | No                                  |
| 13             | Type of business                                   | Yes                                 |
| 14             | Line of Business                                   | Yes                                 |
| 15             | Export/import details (if applicable)              | No                                  |

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|    |   |     |
|----|---|-----|
| 16 | No. of employees                                    | No  |
| 17 | Details of sister concerns                          | Yes |
| 18 | Major suppliers                                     | No  |
| 19 | Major customers                                     | No  |
| 20 | Banking Details                                     | Yes |
| 21 | Banking facility details                            | Yes |
| 22 | Conduct of the banking account                      | --  |
| 23 | Financials, if provided                             | Yes |
| 24 | Capital in the business                             | Yes |
| 25 | Last accounts filed at ROC, if applicable           | Yes |
| 26 | Turnover of firm for last three years               | Yes |
| 27 | Reasons for variation <> 20%                        | --  |
| 28 | Estimation for coming financial year                | No  |
| 29 | Profitability for last three years                  | Yes |
| 30 | Major shareholders, if available                    | Yes |
| 31 | External Agency Rating, if available                | No  |
| 32 | Litigations that the firm/promoter involved in      | --  |
| 33 | Market information                                  | --  |
| 34 | Payments terms                                      | No  |
| 35 | Negative Reporting by Auditors in the Annual Report | No  |

**BRIEF DESCRIPTION OF THE COMPANY'S WORKING DURING THE YEAR/STATE OF COMPANY'S AFFAIR**

Total Income for the year was INR 570.078 million (Previous year INR 609.083 million). Profit for the year was INR 155.007 million (Previous Year INR 326.466 million) but after making adjustment for the tax the net profit is INR 109.898 million against a net profit of INR 250.894 million in the previous year.

**CORPORATE INFORMATION**

The Company was incorporated under the Companies Act, 1956 on 27th July, 1999 vide CIN: U74999DL1999PTC100860.

The Company has been formed

(a) To carry on the business of manufacturing, processing, distilling, compounding, formulating, acquiring, buying, selling, importing, exporting and dealing in all enzyme products from animal, microbial, plant sources, products from fish sources, vegetable & herb extracts, agricultural products including cattle feed and all chemicals heavy or fine, organic, inorganic, biological or any other formulations, derivatives and compounds thereof from mineral origin or from other chemicals or from by-products or waste products of other trades and industries and other branded preparations and compounds, derivatives and formulations thereof and consumer products based thereon, pharmaceutical specialties, surgical specialties, cosmetics, germicides, detergents and acids.

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(b) To import and export various natural essential oils, herbs, natural extract and distribute these products in international and Indian market.

**UNSECURED LOAN**

| PARTICULAR                        | 31.03.2017<br>(INR in Million) | 31.03.2016<br>(INR in Million) |
|-----------------------------------|--------------------------------|--------------------------------|
| <b>Short-term borrowings</b>      |                                |                                |
| Loans and advances from directors | 167.124                        | 436.112                        |
| <b>Total</b>                      | <b>167.124</b>                 | <b>436.112</b>                 |

**INDEX OF CHARGES**

| SN o | SRN       | Charge Id | Charge Holder Name | Date of Creation | Date of Modification | Date of Satisfaction | Amount      | Address  |
|------|-----------|-----------|--------------------|------------------|----------------------|----------------------|-------------|--|
| 1    | G62358809 | 100134069 | HDFC BANK LIMITED  | 27/06/2017       | -                    | -                    | 100000000.0 | HDFC BANK HOUSE, SENAPATI BAPAT MARG, LOWER PAREL WEST, MUMBAI-400013, MAHARASHTRA, INDIA                    |
| 2    | G77619567 | 10371183  | YES BANK LIMITED   | 26/06/2012       | 16/09/2013           | 06/02/2018           | 18500000.0  | 9TH FLOOR, NEHRU CENTRE, DISCOVERY OF INDIA, DR. ANNIE BESANT ROAD, WORLI, MUMBAI-400018, MAHARASHTRA, INDIA |

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## **FIXED ASSETS**

### **Tangible Assets**

- Land
- Building
- Furniture and Fixture
- Computer
- Plant and Machinery
- Vehicle
- Computer Accessories

### **Intangible Assets**

- Computer Software

**CMT REPORT (Corruption, Money Laundering & Terrorism]**

The Public Notice information has been collected from various sources including but not limited to: **The Courts, India Prisons Service, Interpol, etc.**

**1] INFORMATION ON DESIGNATED PARTY**

No records exist designating subject or any of its beneficial owners, controlling shareholders or senior officers as terrorist or terrorist organization or whom notice had been received that all financial transactions involving their assets have been blocked or convicted, found guilty or against whom a judgement or order had been entered in a proceedings for violating money-laundering, anti-corruption or bribery or international economic or anti-terrorism sanction laws or whose assets were seized, blocked, frozen or ordered forfeited for violation of money laundering or international anti-terrorism laws.

**2] Court Declaration :**

No records exist to suggest that subject is or was the subject of any formal or informal allegations, prosecutions or other official proceeding for making any prohibited payments or other improper payments to government officials for engaging in prohibited transactions or with designated parties.

**3] Asset Declaration :**

No records exist to suggest that the property or assets of the subject are derived from criminal conduct or a prohibited transaction.

**4] Record on Financial Crime :**

Charges or conviction registered against subject: **None**

**5] Records on Violation of Anti-Corruption Laws :**

Charges or investigation registered against subject: **None**

**6] Records on Int'l Anti-Money Laundering Laws/Standards :**

Charges or investigation registered against subject: **None**

**7] Criminal Records**

No available information exist that suggest that subject or any of its principals have been formally charged or convicted by a competent governmental authority for any financial crime or under any formal investigation by a competent government authority for any violation of anti-corruption laws or international anti-money laundering laws or standard.

**8] Affiliation with Government :**

No record exists to suggest that any director or indirect owners, controlling shareholders, director, officer or employee of the company is a government official or a family member or close business associate of a Government official.

**9] Compensation Package :**

Our market survey revealed that the amount of compensation sought by the subject is fair and reasonable and comparable to compensation paid to others for similar services.

**10] Press Report :**

No press reports / filings exists on the subject.

**CORPORATE GOVERNANCE**

MIRA INFORM as part of its Due Diligence do provide comments on Corporate Governance to identify management and governance. These factors often have been predictive and in some cases have created vulnerabilities to credit deterioration.

Our Governance Assessment focuses principally on the interactions between a company's management, its Board of Directors, Shareholders and other financial stakeholders.

**CONTRAVENTION**

Subject is not known to have contravened any existing local laws, regulations or policies that prohibit, restrict or otherwise affect the terms and conditions that could be included in the agreement with the subject.

**FOREIGN EXCHANGE RATES**

| Currency  | Unit | INR       |
|-----------|------|-----------|
| US Dollar | 1    | INR 68.05 |
| UK Pound  | 1    | INR 90.30 |
| Euro      | 1    | INR 80.54 |

**INFORMATION DETAILS**

|                                  |     |
|----------------------------------|-----|
| <b>Information Gathered by :</b> | STL |
| <b>Analysis Done by :</b>        | DIV |
| <b>Report Prepared by :</b>      | MTN |

**SCORE FACTORS**

|                             |        |     |
|-----------------------------|--------|-----|
| DEMERIT POINTS              |        |     |
| --BANK CHARGES              | YES/NO | YES |
| --LITIGATION                | YES/NO | NO  |
| --OTHER ADVERSE INFORMATION | YES/NO | NO  |
| MERIT POINTS                |        |     |
| --SOLE DISTRIBUTORSHIP      | YES/NO | NO  |
| --EXPORT ACTIVITIES         | YES/NO | NO  |
| --AFFILIATION               | YES/NO | YES |
| --LISTED                    | YES/NO | NO  |
| --OTHER MERIT FACTORS       | YES/NO | YES |

**RATING EXPLANATIONS**

| Credit Rating | Explanation      | Rating Comments  |
|---------------|------------------|--|
| A++           | Minimum Risk     | Business dealings permissible with minimum risk of default     |
| A+            | Low Risk         | Business dealings permissible with low risk of default         |
| A             | Acceptable Risk  | Business dealings permissible with moderate risk of default    |
| B             | Medium Risk      | Business dealings permissible on a regular monitoring basis    |
| C             | Medium High Risk | Business dealings permissible preferably on secured basis      |
| D             | High Risk        | Business dealing not recommended or on secured terms only      |
| NB            | New Business     | No recommendation can be done due to business in infancy stage |
| NT            | No Trace         | No recommendation can be done as the business is not traceable |

NB is stated where there is insufficient information to facilitate rating. However, it is not to be considered as unfavourable.

This score serves as a reference to assess SC's credit risk and to set the amount of credit to be extended. It is calculated from a composite of weighted scores obtained from each of the major sections of this report. The assessed factors are as follows:

- Financial condition covering various ratios
- Company background and operations size
- Promoters / Management background
- Payment record
- Litigation against the subject
- Industry scenario / competitor analysis
- Supplier / Customer / Banker review (wherever available)

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