

MIRA INFORM REPORT

Report No. :	522578
Report Date :	07.08.2018

IDENTIFICATION DETAILS

Name :	FOUR DIMENSIONS AD AGENCY
Registered Office :	B10/10, Kunti Villa, Kolkata – 700104, West Bengal
Mobile No.:	91-9038061153 (Mr. Mohan Lal Shaw)
Country :	India
Financials (as on) :	31.03.2018
Year of Establishment:	2014
Capital Investment / Paid-up Capital :	INR 3.548 Million
IEC No.: [Import-Export Code No.]	Not Applicable (As informed by the management that firm does not have export and import)
PAN No.: [Permanent Account No.]	DNFPS3741M
GSTN : [Goods & Service Tax Registration No.]	19DNFPS3741M3ZA
Legal Form :	Sole Proprietary Concern
Line of Business :	Providing Advertising and Event Execution, Promotion Acts. (Confirmed by management).
No. of Employees :	28 (Approximately)

RATING & COMMENTS

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

MIRA's Rating :	A
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Credit Rating	Explanation	Rating Comments
A	Acceptable Risk	Business dealings permissible with moderate risk of default

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Maximum Credit Limit :	USD 10000
Status :	Satisfactory
Payment Behaviour :	Usually Correct
Litigation :	Clear
Comments :	<p>Subject is a proprietorship concern established in the year 2014 and it is engaged in providing advertising and event execution, promotional ads services.</p> <p>For the financial year 2017, the firm has achieved decent growth in its revenue as compared to its previous year along with fair profit margin during the year.</p> <p>Rating takes into consideration, the satisfactory financial risk profile marked by adequate capital base and comfortable debt protection metrics.</p> <p>Rating continues to derive strength from its established track record of its business operation along with considerable experience of the proprietor and regular infusion of funds.</p> <p>However, these rating strengths gets partially offset by its and its presence in highly competitive and fragmented service industry.</p> <p>Payment seems to be usually correct</p> <p>In view of aforesaid, the concern can be considered for business dealing at usual trade terms and conditions.</p> <p>Note:</p> <p>Site visit was conducted at the given address and our executive had successfully traced the subject.</p> <p>At the premises our executive met to Mr. Mohanlal Shaw (Proprietor) and he confirmed the existence of the subject on the given address.</p> <p>As per our executive's observation, it's a 4 storey building and subject is situated on ground floor comprising total area of 2000 SQ.FT.</p> <p>Location was difficult to find, locality seems to be residential and area appears to be neutral.</p> <p>Our executive had sighted approximately 10 employees at the premises.</p> <p>However, name board of the subject was not sighted at the given address.</p>

NOTES :

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

ECGC Country Risk Classification List

Country Name	Previous Rating (31.12.2017)	Current Rating (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 07.08.2018

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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 PARTED BY

Name :	Mr. Mohan Lal Shaw
Designation :	Proprietor
Contact No.:	91-9038061159
Date :	27.07.2018

LOCATIONS

Registered Office :	B10/10, Kunti Villa, Kolkata – 700104, West Bengal, India
Tel. No.:	Not Available
Mobile No.:	91-9038061159 (Mr. Mohan Lal Shaw) 91-9038061159 / 9830861153 (Mr. Rahul Kumar) 91-8230048512 (Mr. Diptanshu Chakraborty) 91-9903624049 (Mr. Amit Banerjee)
Fax No.:	Not Available
E-Mail :	rahul.kumar@four-dimensions.co.in
Website :	http://www.four-dimensions.co.in
Area :	2000 Sq. ft.
Location :	Rented
Locality :	Commercial cum Residential

SOLE PROPRIETOR

Name :	Mr. Mohan Lal Shaw
Designation :	Proprietor
Address :	Kunti Villa, B10/10, Srijani Thakurpukur, Kolkata – 400104, West Bengal, India
PAN No.:	DNFPS3741M

KEY EXECUTIVE

Name :	Mr. Rahul Kumar
Designation :	Sr. Manaer – Operations
Name :	Mr. Diptanshu Chakraborty
Designation :	Business Development Manager
Name :	Mr. Amit Banerjee

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Designation :	Fiannce
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BUSINESS DETAILS

Line of Business :	Providing Advertising and Event Execution, Promotion Acts. (Confirmed by management).
Brand Names :	Not Divulged
Agencies Held :	Not Divulged
Exports :	Not Divulged
Imports :	Not Divulged
Terms :	
Selling :	Cash, Cheque, RTGS and NEFT
Purchasing :	Cash, Cheque, RTGS and NEFT

GENERAL INFORMATION

Suppliers :	Reference :	Not Divulged			
	Name of the Person :	--			
	Contact No.:	--			
	Since How Long Known :	--			
	Maximum Limit Dealt :	--			
	Experience :	--			
	Remark:	--			
Customers :	Corporate				
	Reference 1 :	Grey RC and M			
	Name of the Person :	Mr. Devendra Kumar (Sr. Operation Manager)			
	Contact No.:	91-8375005435 / 8368233498			
	Since How Long Known :	Since Incorporation			
	Maximum Limit Dealt :	Depend on Order			
	Experience :	Products Quality	Delivery Behaviour	Overall	
		Good	Good	Good	
	Remark:	Mr. Devendra Kumar (Sr. Operation Manager) gave positive Response about subject company			

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	Reference 2 :	Redknot Marketing Solution Private Limited		
	Name of the Person :	Mr. Ashwani Singh (Director)		
	Contact No.:	91-9899229622		
	Since How Long Known :	Since Incorporation		
	Maximum Limit Dealt :	Depend on Order		
	Experience :	Products Quality	Delivery Behaviour	Overall
		Good	Good	Good
	Remark:	Mr. Ashwani Singh (Director) gave positive Response about subject company		
	Reference 3 :	Fountainhead Entertainment Private Limited		
	Name of the Person :	Mr. Varun Sarvagod (Operation Sr. Executive)		
	Contact No.:	91-9820435285		
	Since How Long Known :	Since Incorporation		
	Maximum Limit Dealt :	INR 3.500 Million Yearly		
	Experience :	Products Quality	Delivery Behaviour	Overall
		Good	Good	Good
	Remark:	Mr. Varun Sarvagod (Operation Sr. Executive) gave positive Response about subject company		
	No. of Employees :	28 (Approximately)		
Bankers :	Bank Name	ICICI Bank		
	Branch	Thakurpukur Branch, Kolkata, West Bengal, India		
	Person Name (With Designation)	Mr. Avik Das (RM)		
	Contact Number	91-7044601710		
	Name of Account Holder	FOUR DIMENSIONS AD AGENCY		
	Account Number	--		
	Account Since (Date/Year of Account Opening)	Since Incorporation		
	IFSC Code:	ICIC0001973		
	Average Balance Maintained (If Possible)	--		
	Credit Facilities Enjoyed (If any)	Current Account		
	Account Operation	Satisfactory		

	Remarks (If any)	Mr. Avik Das (RM) gave positive Response about subject company.
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Auditors :	
Name :	Bhadani Associates Chartered Accountants
Address :	Kolkata, West Bengal, India
Memberships No.:	304748
Memberships :	Not Available
Collaborators :	Not Available
Sister Concern:	--

CAPITAL STRUCTURE

As on 31.03.2018

Capital Account :	IN in Million	IN in Million
As per Last A/c	2.768	
Add: Net Profit for the Year	1.410	
Add: Introduction Capital	0.220	
Less: Drawing for the year Personal	0.850	3.548

FINANCIAL DATA
[all figures are in INR Million]

ABRIDGED BALANCE SHEET

SOURCES OF FUNDS	31.03.2018	31.03.2017	31.03.2016
SHAREHOLDERS FUNDS			
1] Capital Account	3.548	2.768	1.138
2] Share Application Money	0.000	0.000	0.000
3] Reserves & Surplus	0.000	0.000	0.000
4] (Accumulated Losses)	0.000	0.000	0.000
NETWORTH	3.548	2.768	1.138
LOAN FUNDS			
1] Secured Loans	0.892	1.352	0.820
2] Unsecured Loans	0.000	0.000	0.000
TOTAL BORROWING	0.892	1.352	0.820
DEFERRED TAX LIABILITIES	0.000	0.000	0.000
TOTAL	4.440	4.120	1.958
APPLICATION OF FUNDS			
FIXED ASSETS [Net Block]	2.028	2.214	1.215
Capital work-in-progress	0.000	0.000	0.000
INVESTMENT	0.000	0.000	0.000
DEFERREX TAX ASSETS	0.000	0.000	0.000
CURRENT ASSETS, LOANS & ADVANCES			
Inventories	0.000	0.000	0.000
Sundry Debtors	1.861	1.362	0.312
Cash & Bank Balances	1.092	0.898	0.675
Other Current Assets	0.198	0.218	0.000
Loans & Advances	0.090	0.107	0.083
Total Current Assets	3.241	2.585	1.070
Less : CURRENT LIABILITIES & PROVISIONS			
Sundry Creditors	0.719	0.564	0.238
Other Current Liabilities	0.110	0.115	0.089
Provisions	0.000	0.000	0.000
Total Current Liabilities	0.829	0.679	0.327
Net Current Assets	2.412	1.906	0.743
MISCELLANEOUS EXPENSES	0.000	0.000	0.000
TOTAL	4.440	4.120	1.958

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PROFIT & LOSS ACCOUNT

	PARTICULARS	31.03.2018	31.03.2017	31.03.2016
	SALES			
	Income	13.062	15.520	4.464
	Other Income	0.086	0.164	0.025
	TOTAL	13.148	15.684	4.489
Less	EXPENSES			
	Cost of Materials Consumed	0.000	0.000	0.000
	Purchases of Stock-in-Trade	0.000	0.000	0.000
	Direct Expenses:			
	Branding Printing and Material Expenses	2.316	2.865	0.652
	Event Setup Expenses	3.810	4.565	0.831
	Stage Decoration	0.616	0.816	0.000
	Labour Charges	1.866	2.293	0.725
	Carriage Inward	0.143	0.137	0.035
	Indirect Expenses:			
	Carriage Outward	0.319	0.362	0.125
	Accounting Charges	0.015	0.015	0.022
	Sales Promotion	0.207	0.328	0.079
	Office Rent	0.168	0.168	0.120
	Book and Periodical	0.032	0.049	0.017
	Salary and Bonus	0.961	0.946	0.563
	Travelling and Conveyance	0.350	0.313	0.187
	Subscription and Donation	0.025	0.035	0.025
	License and Taxes	0.004	0.004	0.002
	Electrical Charges	0.073	0.056	0.049
	General Expenses	0.112	0.183	0.048
	Professional Service Charges	0.042	0.053	0.029
	Printing and Stationery	0.039	0.078	0.023
	Professional Tax Paid	0.003	0.003	0.003
	Repair and Maintenance	0.079	0.075	0.039
	Bad Debts	0.032	0.000	0.000
	Staff Welfare	0.015	0.162	0.030
	Telephone Charges	0.032	0.039	0.028
	TOTAL	11.259	13.545	3.632
	PROFIT/ (LOSS) BEFORE INTEREST, TAX, DEPRECIATION AND AMORTISATION	1.889	2.139	0.857

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Less	FINANCIAL EXPENSES	0.103	0.143	0.081
	PROFIT / (LOSS) BEFORE TAX, DEPRECIATION AND AMORTISATION	1.786	1.996	0.776
Less/ Add	DEPRECIATION/ AMORTISATION	0.376	0.436	0.252
	NET PROFIT	1.410	1.560	0.524

The above information has been parted by Mr. Mohal Lal Shaw (Proprietor)

Note : Sole Proprietary and Partnership concerns are exempted from filing their financials with the Government Authorities or Registry Records.

KEY RATIOS

EFFICIENCY RATIOS

PARTICULARS	31.03.2018	31.03.2017	31.03.2016
Average Collection Days (Sundry Debtors / Income * 365 Days)	52.00	32.03	25.51
Account Receivables Turnover (Income / Sundry Debtors)	7.02	11.40	14.31
Average Payment Days (Sundry Creditors / Purchases * 365 Days)	0.00	0.00	0.00
Inventory Turnover (Operating Income / Inventories)	0.00	0.00	0.00
Asset Turnover (Operating Income / Net Fixed Assets)	0.93	0.97	0.71

LEVERAGE RATIOS

PARTICULARS	31.03.2018	31.03.2017	31.03.2016
Debt Ratio ((Borrowing + Current Liabilities) / Total Assets)	0.33	0.42	0.50
Debt Equity Ratio	0.25	0.49	0.72

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(Total Liability / Networth)			
Current Liabilities to Networth (Current Liabilities / Net Worth)	0.23	0.25	0.29
Fixed Assets to Networth (Net Fixed Assets / Networth)	0.57	0.80	1.07
Interest Coverage Ratio (PBIT / Financial Charges)	18.34	14.96	10.58

PROFITABILITY RATIOS

PARTICULARS		31.03.2018	31.03.2017	31.03.2016
Net Profit Margin ((PAT / Sales) * 100)	%	10.79	10.05	11.74
Return on Total Assets ((PAT / Total Assets) * 100)	%	26.76	32.51	22.93
Return on Investment (ROI) ((PAT / Networth) * 100)	%	39.74	56.36	46.05

SOLVENCY RATIOS

PARTICULARS		31.03.2018	31.03.2017	31.03.2016
Current Ratio (Current Assets / Current Liabilities)		3.91	3.81	3.27
Quick Ratio ((Current Assets – Inventories) / Current Liabilities)		3.91	3.81	3.27
G-Score Ratio Financial (Networth / Total Assets)		0.67	0.58	0.50
G-Score Ratio Debt (Debts / Equity Capital)		0.25	0.49	0.72
G-Score Ratio Liquidity (Total Current Assets / Total Current Liabilities)		3.91	3.81	3.27

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

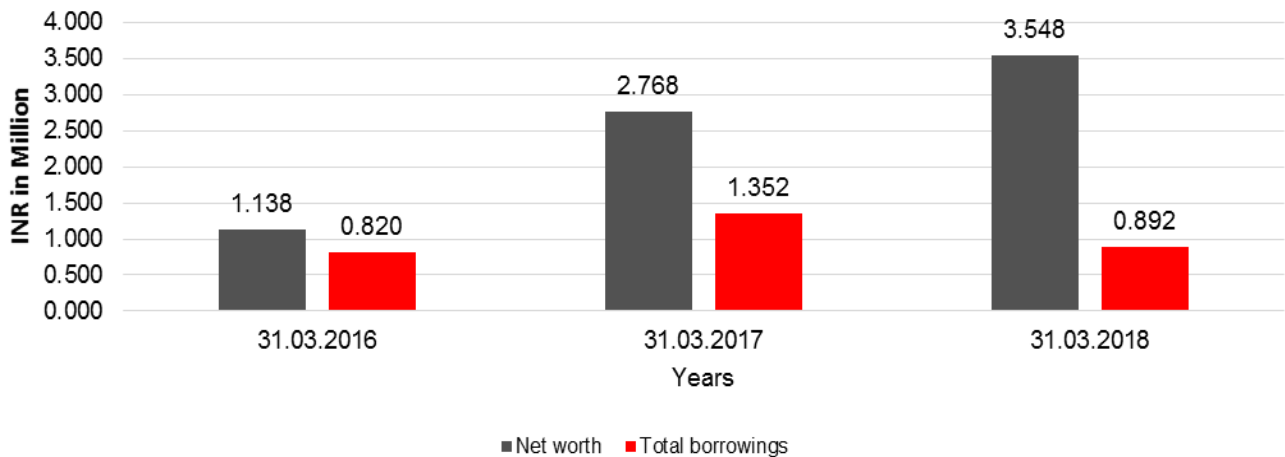
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FINANCIAL ANALYSIS
[all figures are INR Million]

DEBT EQUITY RATIO

Particular	31.03.2016	31.03.2017	31.03.2018
	INR In Million	INR In Million	INR In Million
Capital Account	1.138	2.768	3.548
Reserves & Surplus	0.000	0.000	0.000
Net worth	1.138	2.768	3.548
Secured Loan	0.820	1.352	0.892
Unsecured Loan	0.000	0.000	0.000
Total borrowings	0.820	1.352	0.892
Debt/Equity ratio	0.721	0.488	0.251

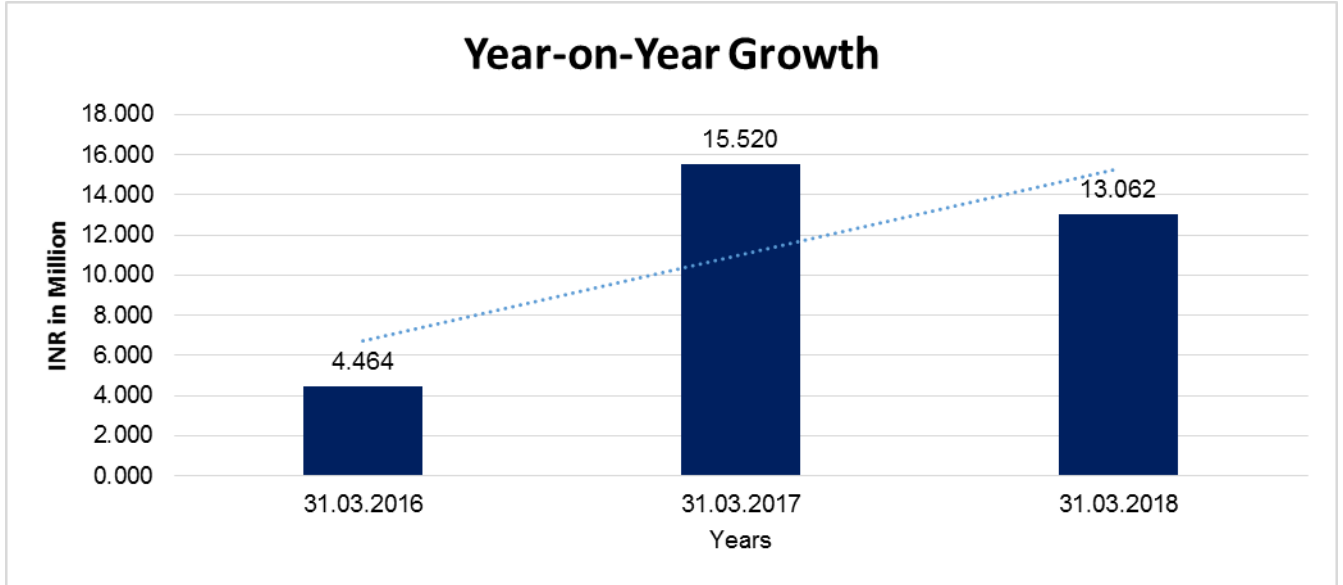
Debt to Equity



YEAR-ON-YEAR GROWTH

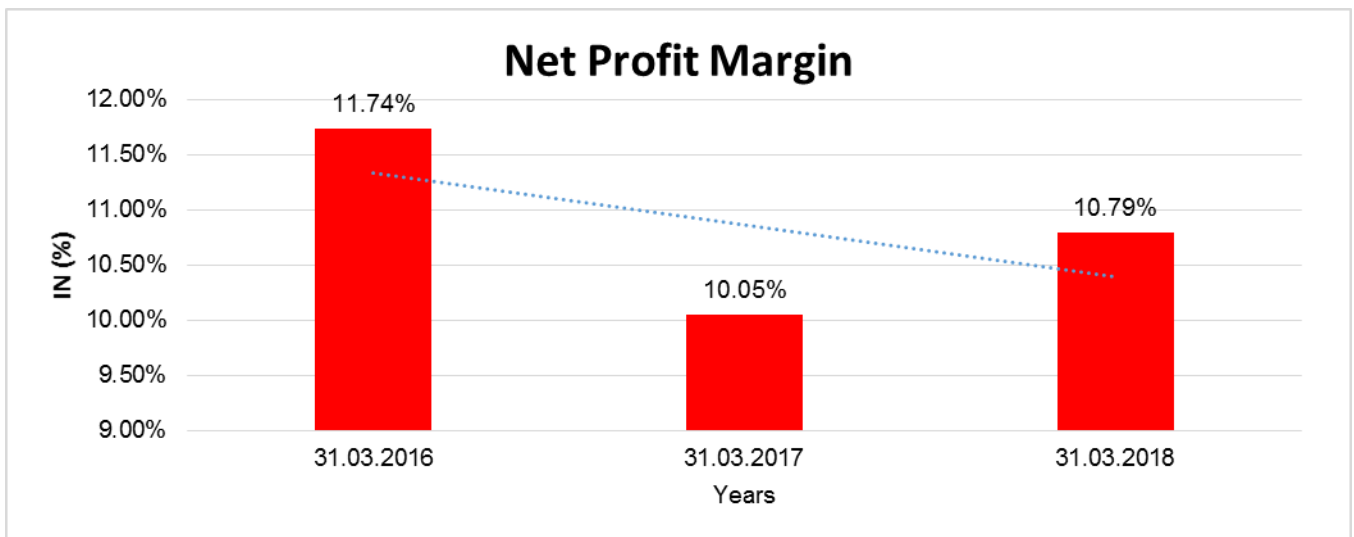
Year on Year Growth	31.03.2016	31.03.2017	31.03.2018
	INR In Million	INR In Million	INR In Million
Sales	4.464	15.520	13.062
		247.670	(15.838)

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NET PROFIT MARGIN

Net Profit Margin	31.03.2016	31.03.2017	31.03.2018
	INR In Million	INR In Million	INR In Million
Sales	4.464	15.520	13.062
Profit	0.524	1.560	1.410
	11.74%	10.05%	10.79%



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LOCAL AGENCY FURTHER INFORMATION

Sr. No.	Check list by info agents	Available in Report (Yes/No)
1	Year of establishment	Yes
2	Constitution of the entity – Legal Form	Yes
3	Locality of the entity	Yes
4	Premises details	Yes
5	Buyer visit details	Yes
6	Contact numbers	Yes
7	Name of the person contacted	Yes
8	Designation of contact person	Yes
9	Promoter's background	Yes
10	Date of Birth of Proprietor / Partners / Directors	No
11	Pan Card No. of Proprietor / Partners	Yes
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
16	No. of employees	Yes
17	Details of sister concerns	No
18	Major suppliers	No
19	Major customers	Yes
20	Banking Details	Yes
21	Banking facility details	No
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	No
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	No
31	External Agency Rating, if available	No
32	Litigations that the firm/promoter involved in	--
33	Market information	--
34	Payments terms	Yes
35	Negative Reporting by Auditors in the Annual Report	No

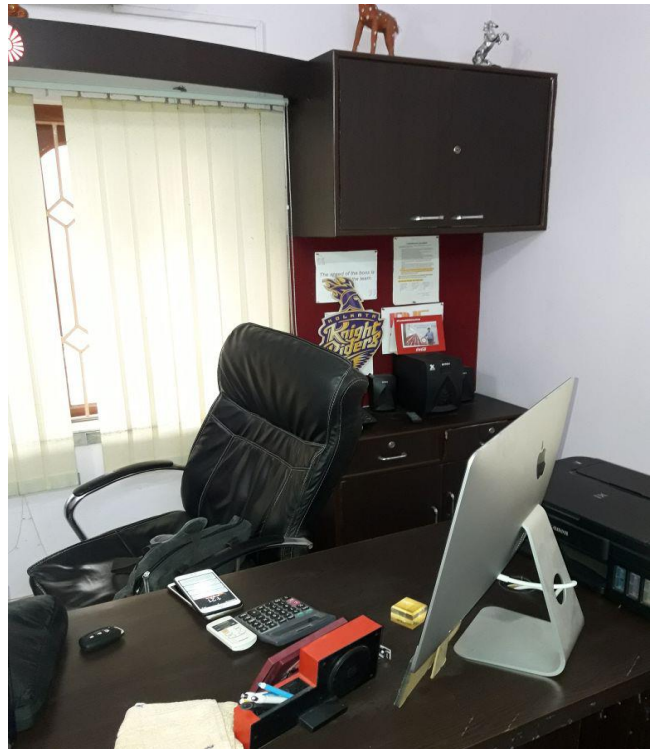
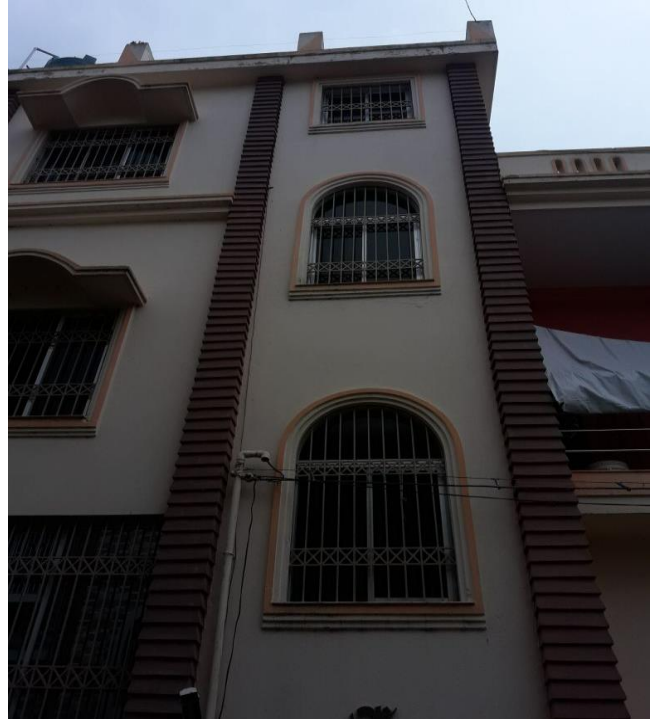
FIXED ASSETS

- Furniture and Fixture
- Project Equipments
- Electrical Equipment
- Computer and Printer
- Motor Vehicle

OBSERVATION POINTS

Name of Company :	FOUR DIMENSIONS AD AGENCY
Address :	B10/10, Kunti Villa, Kolkata – 700104, West Bengal, India
Mobile No.:	91-9038061159
Person to whom we met:	Mr. Mohan Lal Shaw (Proprietor)
Name Board:	Not Sighted
Location:	Difficult
Landmark (If Any):	Thakurpukur Cancer Hospital
Total Floors of the building:	4
Subject situated on:	Ground Floor
Locality:	Residential
Area of Premises :	2000 sq. ft.
Area:	Neutral
No. of Employees seen at Premises :	10
Visibility of Items:	<ul style="list-style-type: none"> • Telephone • Computer • Air Conditioner • Xerox Machine • Office Equipment
Furniture items sighted:	Yes
Proof of visit:	Photograph

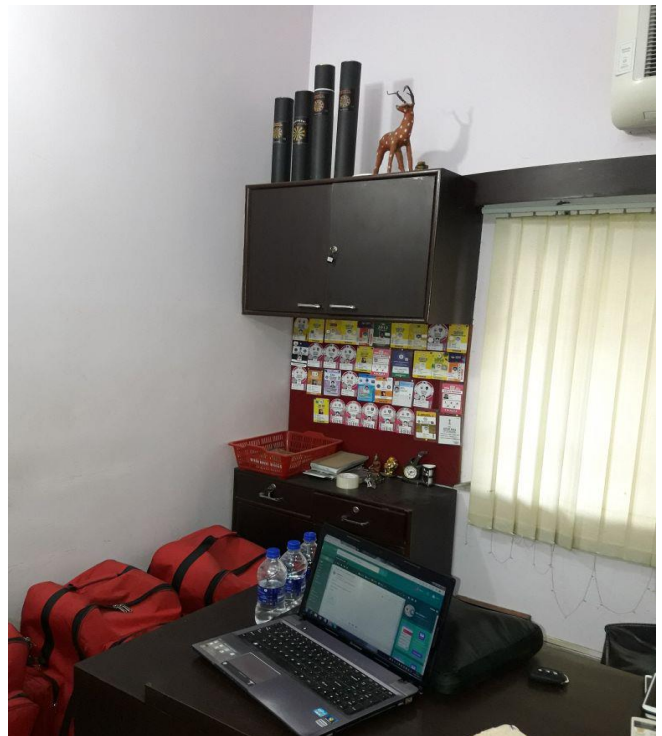
PHOTOS



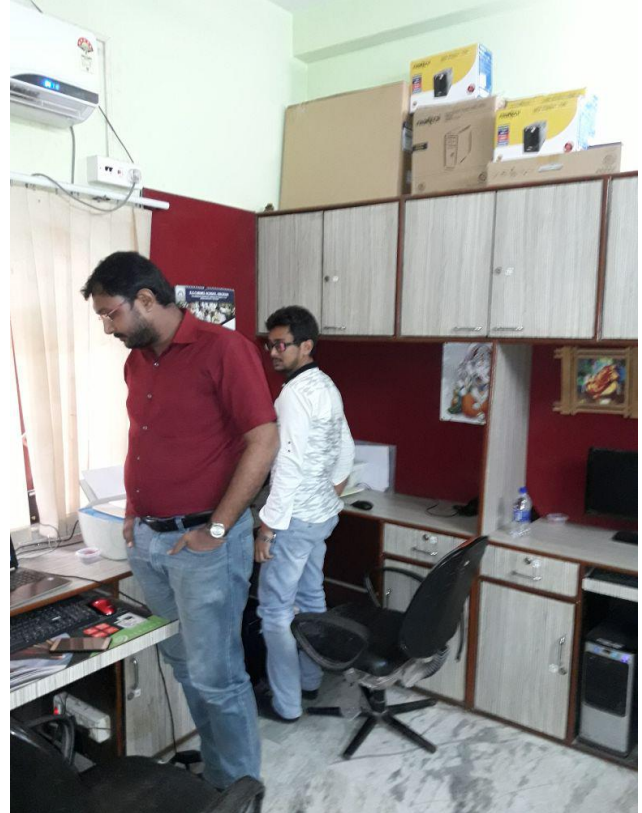
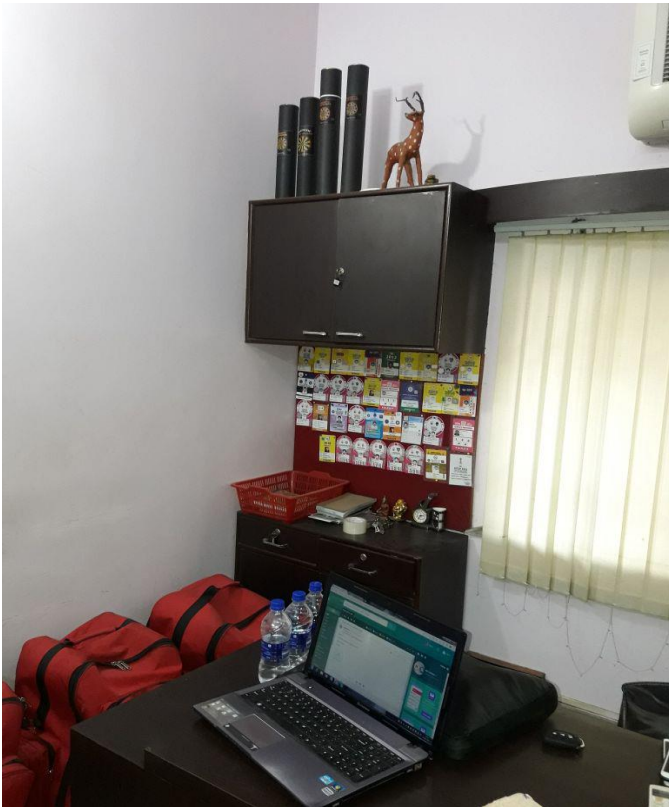
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CMT REPORT (Corruption, Money Laundering & Terrorism]

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 68.68
UK Pound	1	INR 89.25
Euro	1	INR 79.38

INFORMATION DETAILS

Information Gathered by :	GAY
Analysis Done by :	NIS
Report Prepared by :	SUJ

SCORE FACTORS

DEMERIT POINTS		
--BANK CHARGES	YES/NO	NO
--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	NO
--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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