

**SPORTS WORLD (PROPRIETOR SARAL CHEM INDUSTRIES PRIVATE LIMITED) - 523747 PAGE NO. : 1**

**MIRA INFORM REPORT**

Report No. :	523747
Report Date :	14.08.2018

**IDENTIFICATION DETAILS**

Name :	SPORTS WORLD (PROPRIETOR SARAL CHEM INDUSTRIES PRIVATE LIMITED)
Registered Office :	94, Kazi Syed Street, Ganga Vihar Building, Ground Floor, Near Masjid Station (West), Mumbai – 400003, Maharashtra
Tel. No.:	91-22-66335308/ 23442387
Country :	India
Financials (as on) :	31.03.2017 (SARAL CHEM INDUSTRIES PRIVATE LIMITED)
Date of Incorporation :	02.09.1982
Capital Investment / Paid-up Capital :	INR 2.500 Million (SARAL CHEM INDUSTRIES PRIVATE LIMITED)
Legal Form :	Sole Proprietary Concern
Line of Business :	Trader and Dealer of All Sports Goods (Confirmed by management)
No. of Employees :	8 (Approximately)

**RATING & COMMENTS**

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

**MIRA's Rating :** C

Credit Rating	Explanation	Rating Comments
C	Medium High Risk	Business dealings permissible preferably on secured basis

Status :	Moderate
Payment Behaviour :	Slow
Litigation :	Clear
Comments :	Subject is a proprietorship firm established in the year 1982 and it is having

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	<p>satisfactory track records</p> <p>Mr. Tarun Rawat (Marketing Executive) has provided general information and confirmed that "Sports World" is Proprietorship Firm and Proprietor is "Saral Chem Industries Private Limited".</p> <p>As per the available financials of Saral Chem Industries Private Limited (for the year 2017), the company has registered decrease in its revenue from operations as compared to previous year and reported losses.</p> <p>Rating takes into consideration moderate financial risk profile of the company marked by negative reserves position.</p> <p>Further, rating is constrained on account of modest scale of revenue, continuously incurring losses from last 2 years of business operations which can be steep to erosion of its networth and intense competition from industry.</p> <p>However, these ratings weaknesses are partially offset by positive feedback received from its customers (Dreemz Event &amp; Sports, Saran Presents Private Limited, SV Edusports Private Limited) and suppliers (Sportiff India Private Limited, Wisden Sports, Vijay Trading Company) for good services provided, payment behavior as well as overall performance.</p> <p>Banker (Jankalyan Sahakari Bank Limited) has also provided positive feedback and satisfied with company's banking transaction.</p> <p>Business is active. Payments are reported to be slow.</p> <p>In view of aforesaid, the company can be considered for business dealings with safe and secured trade terms and conditions.</p> <p>Note: Site visit was conducted at the address which you have provided. Our executive has successfully traced the company on the given address.</p> <p>At the premises our executive met to Mr. Tarun Rawat (Marketing Executive) of the company and confirmed the existence at the given address.</p> <p>As per our executive observation, location of the firm is easy to find. Landmark was near TMB. It is a 5 storey building and firm is situated on ground floor. Locality appears to be commercial. Area seems to be upmarket.</p> <p>Area of the premises was 1700 approximately (SQ.FT) and 08 employees were sighted into premises.</p> <p>Name board of the company was sighted at the given address.</p> <p>Note: Due to continuous operational losses resulting in partial erosion of net worth so rating has been downgraded and hence, we do not recommend any</p>
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	credit limit to the subject.
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**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.

**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 14.08.2018

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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**

<b>Name :</b>	Mr. Tarun Rawat
<b>Designation :</b>	Marketing Executive
<b>Contact No.:</b>	91-9820701712
<b>Date :</b>	11.08.2018

**LOCATIONS**

<b>Registered Warehouse :</b>	<b>Office/</b>	94, Kazi Syed Street, Ganga Vihar Building, Ground Floor, Near Masjid Station (West), Mumbai – 400003, Maharashtra, India
<b>Tel. No.:</b>		91-22-66335308/ 23442387
<b>Mobile No.:</b>		91-9820701712 (Mr. Tarun Rawat)
<b>Fax No.:</b>		91-22-23432476
<b>E-Mail :</b>		<a href="mailto:sportsworldmum@gmail.com">sportsworldmum@gmail.com</a> <a href="mailto:sportsworld@mtnl.net.in">sportsworld@mtnl.net.in</a>
<b>Website :</b>		<a href="http://www.saralchem.com">http://www.saralchem.com</a>
	<b>Area :</b>	1700 Sq. ft.
	<b>Location :</b>	Owned
	<b>Locality :</b>	Commercial
<b>Corporate Office:</b>		Hubtown Solaris, Unit No 1063 Tenth Floor, N.S. Phadke Marg, Andheri (East), Mumbai 400 069, Maharashtra, India
<b>Tel No.:</b>		91-22-26820385 / 26820386 / 26820070
<b>Email :</b>		<a href="mailto:info@saralchem.com">info@saralchem.com</a> <a href="mailto:saralchem1904@yahoo.com">saralchem1904@yahoo.com</a>
<b>Head Office:</b>		50, Haveli Building 296 Samuel Street Masjid Bunder, Mumbai-400003, Maharashtra, India

**SOLE PROPRIETOR**

<b>Name :</b>	SARAL CHEM INDUSTRIES PRIVATE LIMITED
<b>Designation :</b>	Proprietor
<b>Registered Office :</b>	94, Kazi Syed Street, Ganga Vihar Building, Ground Floor, Near Masjid Station (West), Mumbai – 400003, Maharashtra, India
<b>CIN No.:</b> [Company Identification No.]	U24100MH1982PTC028127
<b>Date of Incorporation :</b>	02.09.1982

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IEC No.: [Import-Export Code No.]	0394052374
PAN No.: [Permanent Account No.]	AAACS5498R
GSTN : [Goods & Service Tax Registration No.]	27AAACS5498R1ZD
E-Mail :	<a href="mailto:saralchem@vsnl.net">saralchem@vsnl.net</a>

**KEY EXECUTIVE**

Name :	Mr. Tarun Rawat
Designation :	Marketing Executive
Name :	Mr. Tushar Deshmukh
Designation :	Finance Department
Name :	Mr. Alok Bajpai
Designation :	National Head for Admin Department

**(DIRECTORS OF SARAL CHEM INDUSTRIES PRIVATE LIMITED)**

As on 31.03.2018

Name :	Mr. Bishwanath Radheshyam Rawat		
Designation :	Director		
Address :	9-10 Kantharia Mansion, 105 N.G. Achrya Marg, Chembur (East), Mumbai-400071, Maharashtra, India		
Date of Birth/Age :	71 Years		
Qualification :	B.Com		
Experience :	45 Years		
Date of Appointment :	02.09.1982		
DIN No.:	00080989		
<b>Other Directorship:</b>			
<b>CIN/FCRN</b>	<b>Company Name</b>	<b>Begin Date</b>	<b>End Date</b>
U70109DL1982PTC020996	S.B. COMMERCIAL PRIVATE LIMITED	27/09/1982	-
Name :	Mrs. Sarla Bishwanath Rawat		
Designation :	Director		
Address :	9-10 Kantharia Mansion, 105 N.G. Achrya Marg, Chembur (East), Mumbai 400071, Maharashtra, India		
Date of Birth/Age :	69 Years		
Qualification :	B.Sc.		

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<b>Experience :</b>	45 Years
<b>Date of Appointment :</b>	02.09.1982
<b>DIN No.:</b>	00081130

**MAJOR SHAREHOLDERS**

**(SARAL CHEM INDUSTRIES PRIVATE LIMITED)**

**NOT AVAILABLE**

**BUSINESS DETAILS**

<b>Line of Business :</b>	Trader and Dealer of All Sports Goods (Confirmed by management)		
<b>Products / Services :</b>	All Sports Goods		
<b>Brand Names :</b>	Not Available		
<b>Agencies Held :</b>	<ul style="list-style-type: none"> <li>• Sanspareils Greenlands Private Limited</li> <li>• Sunrise Sports Private Limited</li> <li>• Sareen Sports Industries</li> <li>• Vega Industries</li> </ul>		
<b>Exports :</b>	Not Available		
<b>Imports :</b>	Not Available		
<b>Terms :</b>			
<b>Selling :</b>	Credit (30 Days)		
<b>Purchasing :</b>	Credit (30 Days)		

**PRODUCTION STATUS – (NOT AVAILABLE)**

**GENERAL INFORMATION**

<b>Suppliers :</b>	<b>Reference 1 :</b>	Sportiff India Private Limited		
	<b>Name of the Person (With Designation) :</b>	Mr. Harshil Patel (Senior Sales Manager)		
	<b>Contact No.:</b>	91-9821507276		
	<b>Since How Long Known :</b>	15 Years		
	<b>Maximum Limit Dealt :</b>	--		
	<b>Experience :</b>	<b>Payment Behaviour</b>	<b>Market Goodwill</b>	<b>Overall</b>

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		Excellent	Excellent	Excellent
	<b>Remark:</b>	They gave us positive response about subject company, they are satisfied with their payment behaviour and market goodwill.		
	<b>Reference 2 :</b>	Wisden Sports		
	<b>Name of the Person (With Designation) :</b>	Mr. Prashant Kohli (Partner)		
	<b>Contact No.:</b>	91-9837019713		
	<b>Since How Long Known :</b>	14 Years		
	<b>Maximum Limit Dealt :</b>	--		
	<b>Experience :</b>	<b>Payment Behaviour</b>	<b>Market Goodwill</b>	<b>Overall</b>
		Good	Good	Good
	<b>Remark:</b>	They gave us positive response about subject company, they are satisfied with their payment behaviour and market goodwill.		
	<b>Reference 3 :</b>	Vijay Trading Company		
	<b>Name of the Person (With Designation) :</b>	Mr. Vijay		
	<b>Contact No.:</b>	91-22-25222048		
	<b>Since How Long Known :</b>	10 Years		
	<b>Maximum Limit Dealt :</b>	--		
	<b>Experience :</b>	<b>Payment Behaviour</b>	<b>Market Goodwill</b>	<b>Overall</b>
		Excellent	Excellent	Excellent
	<b>Remark:</b>	They gave us positive response about subject company they are satisfied with their payment behaviour and market goodwill.		
<b>Customers :</b>	End Users			
	<b>Reference 1 :</b>	Dreemz Event and Sports		
	<b>Name of the Person (With Designation) :</b>	Mr. Manish Suvarna (Key Executive)		
	<b>Contact No.:</b>	91-9029441515		
	<b>Since How Long Known :</b>	15 Years		
	<b>Maximum Limit Dealt :</b>	--		
	<b>Experience :</b>	<b>Product Quality</b>	<b>Delivery Behaviour</b>	<b>Overall</b>
		Excellent	Excellent	Excellent
	<b>Remark:</b>	They gave us positive response about subject, they are satisfied with their		

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		products quality and delivery behaviour.						
	<b>Reference 2 :</b>	Saran Presents Private Limited						
	<b>Name of the Person (With Designation) :</b>	Mr. Karan Mundal (Manager)						
	<b>Contact No.:</b>	91-9819452038						
	<b>Since How Long Known :</b>	7 Years						
	<b>Maximum Limit Dealt :</b>	--						
	<b>Experience :</b>	<table border="1"> <thead> <tr> <th>Product Quality</th> <th>Delivery Behaviour</th> <th>Overall</th> </tr> </thead> <tbody> <tr> <td>Excellent</td> <td>Excellent</td> <td>Excellent</td> </tr> </tbody> </table>	Product Quality	Delivery Behaviour	Overall	Excellent	Excellent	Excellent
Product Quality	Delivery Behaviour	Overall						
Excellent	Excellent	Excellent						
	<b>Remark:</b>	They gave us positive response about subject, they are satisfied with their products quality and delivery behaviour.						
	<b>Reference 3 :</b>	S V Edusports Private Limited						
	<b>Name of the Person (With Designation) :</b>	Mr. Hemkant Sawant (Manager)						
	<b>Contact No.:</b>	91-9323549992						
	<b>Since How Long Known :</b>	9 Years						
	<b>Maximum Limit Dealt :</b>	--						
	<b>Experience :</b>	<table border="1"> <thead> <tr> <th>Product Quality</th> <th>Delivery Behaviour</th> <th>Overall</th> </tr> </thead> <tbody> <tr> <td>Excellent</td> <td>Excellent</td> <td>Excellent</td> </tr> </tbody> </table>	Product Quality	Delivery Behaviour	Overall	Excellent	Excellent	Excellent
Product Quality	Delivery Behaviour	Overall						
Excellent	Excellent	Excellent						
	<b>Remark:</b>	They gave us positive response about subject, they are satisfied with their products quality and delivery behaviour.						
<b>No. of Employees :</b>	8 (Approximately)							
<b>Bankers :</b>	<b>Banker Name :</b>	Jankalyan Shahkari Bank Limited						
	<b>Branch :</b>	Kalbadevi Road Branch, 47-51, Kalbadevi Road, Mumbai – 400002, Maharashtra, India						
	<b>Person Name (With Designation) :</b>	Manager (Name Not Divulged)						
	<b>Contact Number :</b>	91-22-22411192						
	<b>Name of Account Holder :</b>	Sports World						
	<b>Account Number :</b>	025011300000610						
	<b>Account Since (Date/Year of Account Opening) :</b>	1982						
	<b>Branch Code :</b>	400105025						
	<b>Average Balance Maintained :</b>	--						
	<b>Credit Facilities Enjoyed (CC/OD/Term Loan) :</b>	Current A/c						

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	<b>Account Operation :</b>	Satisfactory	
	<b>Remark :</b>	We spoke to Manager who gave us positive response about subject company, they are satisfied with their banking transaction.	
<b>Facilities :</b>	<b>Secured Loan</b>	<b>31.03.2017 (INR in Million)</b>	<b>31.03.2016 (INR in Million)</b>
	Term loan from Deshasta Samaj Utkarsha Co-operative Credit Society Limited	0.292	0.000
	Term loan from Janashakarya Sahakari Patpedi Limited	0.415	0.000
	<b>Total</b>	<b>0.707</b>	<b>0.000</b>

<b>Auditors :</b>	
<b>Name :</b>	Kirit Salgia and Company Chartered Accountants
<b>Address :</b>	124, B Wing, Mittal Tower, 12th Floor, 210, Nariman Pint, Mumbai – 400021, Maharashtra, India
<b>Tel. No.:</b>	91-22-22873203
<b>Fax No.:</b>	91-22-22844486
<b>E-Mail :</b>	<a href="mailto:kiritsalgia@gmail.com">kiritsalgia@gmail.com</a>
<b>Memberships :</b>	Not Available
<b>Collaborators :</b>	Not Available
<b>Associates/Subsidiaries :</b>	Not Available

**CAPITAL STRUCTURE**

As on 31.03.2017

**Authorised Capital :**

No. of Shares	Type	Value	Amount
25000	Equity Shares	INR 100/- each	INR 2.500 Million

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

No. of Shares	Type	Value	Amount
25000	Equity Shares	INR 100/- each	INR 2.500 Million

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

**(SARAL CHEM INDUSTRIES PRIVATE LIMITED)**

**ABRIDGED BALANCE SHEET**

<b>SOURCES OF FUNDS</b>		<b>31.03.2017</b>	<b>31.03.2016</b>
<b>EQUITY AND LIABILITIES</b>			
1] Share Capital		2.500	2.500
2] Reserves & Surplus		(2.420)	2.285
3] (Accumulated Losses)		0.000	0.000
<b>NETWORTH</b>		<b>0.080</b>	<b>4.785</b>
<b>LOAN FUNDS</b>			
1] Secured Loans		0.707	0.000
2] Unsecured Loans		9.835	12.084
<b>TOTAL BORROWING</b>		<b>10.542</b>	<b>12.084</b>
<b>DEFERRED TAX LIABILITIES</b>		0.000	0.000
<b>TOTAL</b>		<b>10.622</b>	<b>16.869</b>
<b>APPLICATION OF FUNDS</b>			
<b>FIXED ASSETS [Net Block]</b>		0.275	1.080
Capital work-in-progress		0.000	0.000
<b>INVESTMENT</b>		0.053	0.042
<b>DEFERREX TAX ASSETS</b>		0.000	0.000
<b>CURRENT ASSETS, LOANS &amp; ADVANCES</b>			
Inventories		22.146	22.021
Sundry Debtors		17.067	33.909
Cash & Bank Balances		0.395	0.680
Other Current Assets		0.000	0.000
Loans & Advances		9.308	3.930
<b>Total Current Assets</b>		<b>48.916</b>	<b>60.540</b>
<b>Less : CURRENT LIABILITIES &amp; PROVISIONS</b>			
Sundry Creditors		10.681	8.505
Other Current Liabilities and Provisions		27.941	36.288
<b>Total Current Liabilities</b>		<b>38.622</b>	<b>44.793</b>
<b>Net Current Assets</b>		<b>10.294</b>	<b>15.747</b>
<b>MISCELLANEOUS EXPENSES</b>		0.000	0.000

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<b>TOTAL</b>	<b>10.622</b>	<b>16.869</b>
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<b>SOURCES OF FUNDS</b>		<b>31.03.2015</b>
<b>I. EQUITY AND LIABILITIES</b>		
(1) Shareholders' Funds		
(a) Share Capital		2.500
(b) Reserves & Surplus		(0.681)
(c) Money received against share warrants		0.000
(2) Share Application money pending allotment		0.000
<b>Total Shareholders' Funds (1) + (2)</b>		<b>1.819</b>
(3) Non-Current Liabilities		
(a) long-term borrowings		21.876
(b) Deferred tax liabilities (Net)		0.000
(c) Other long term liabilities		0.000
(d) long-term provisions		0.000
<b>Total Non-current Liabilities (3)</b>		<b>21.876</b>
(4) Current Liabilities		
(a) Short term borrowings		1.866
(b) Trade payables		16.448
(c) Other current liabilities		3.365
(d) Short-term provisions		0.246
<b>Total Current Liabilities (4)</b>		<b>21.925</b>
<b>TOTAL</b>		<b>45.620</b>
<b>II. ASSETS</b>		
(1) Non-current assets		
(a) Fixed Assets		
(i) Tangible assets		1.173
(ii) Intangible Assets		0.000
(iii) Capital work-in-progress		0.000
(iv) Intangible assets under development		0.000
(b) Non-current Investments		0.000
(c) Deferred tax assets (net)		0.042
(d) Long-term Loan and Advances		0.000
(e) Other Non-current assets		0.830
<b>Total Non-Current Assets</b>		<b>2.045</b>
(2) Current assets		
(a) Current investments		0.000
(b) Inventories		9.198

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**SPORTS WORLD (PROPRIETOR SARAL CHEM INDUSTRIES PRIVATE LIMITED) - 523747 PAGE**

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(c) Trade receivables			28.237
(d) Cash and cash equivalents			0.467
(e) Short-term loans and advances			5.258
(f) Other current assets			0.415
<b>Total Current Assets</b>			<b>43.575</b>
<b>TOTAL</b>			<b>45.620</b>

**PROFIT & LOSS ACCOUNT**

	<b>PARTICULARS</b>		<b>31.03.2017</b>	<b>31.03.2016</b>
	<b>SALES</b>			
	Income		16.606	20.046
	Other Income		2.588	0.372
	<b>TOTAL</b>		<b>19.194</b>	<b>20.418</b>
<b>Less</b>	<b>EXPENSES</b>			
	Raw Materials Consumed		5.187	1.684
	Trading Purchases		9.687	11.249
	Increase/ (decrease) in stock of finish goods		(2.241)	1.375
	Employees remuneration and benefits		2.518	2.775
	Manufacturing, Operating expenses		0.707	1.241
	Administration, Miscellaneous and Marketing Expenses		3.426	2.641
	<b>TOTAL</b>		<b>19.284</b>	<b>20.965</b>
	<b>PROFIT/ (LOSS) BEFORE INTEREST, TAX, DEPRECIATION AND AMORTISATION</b>		<b>(0.090)</b>	<b>(0.547)</b>
<b>Less</b>	<b>FINANCIAL EXPENSES</b>		0.021	0.046
	<b>PROFIT / (LOSS) BEFORE TAX, DEPRECIATION AND AMORTISATION</b>		<b>(0.111)</b>	<b>(0.593)</b>
<b>Less/ Add</b>	<b>DEPRECIATION/ AMORTISATION</b>		0.085	0.117
	<b>PROFIT/ (LOSS) BEFORE TAX</b>		<b>(0.196)</b>	<b>(0.710)</b>
<b>Less</b>	<b>TAX</b>		2.495	0.000
	<b>PROFIT/ (LOSS) AFTER TAX</b>		<b>(2.691)</b>	<b>(0.710)</b>
	<b>Earnings / (Loss) Per Share (INR)</b>		<b>(107.64)</b>	<b>(28.40)</b>

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PARTICULARS		31.03.2015
<b>SALES</b>		
	Income	20.625
	Other Income	0.000
	<b>TOTAL</b>	<b>20.625</b>
<b>Less</b>	<b>EXPENSES</b>	
	Cost of Materials Consumed	5.399
	Purchases of Stock-in-Trade	11.298
	Changes in inventories of finished goods, work-in-progress and Stock-in-Trade	(1.646)
	Employees benefits expense	1.580
	Other expenses	4.391
	<b>TOTAL</b>	<b>21.022</b>
	<b>PROFIT/ (LOSS) BEFORE INTEREST, TAX, DEPRECIATION AND AMORTISATION</b>	<b>(0.397)</b>
<b>Less</b>	<b>FINANCIAL EXPENSES</b>	<b>0.174</b>
	<b>PROFIT / (LOSS) BEFORE TAX, DEPRECIATION AND AMORTISATION</b>	<b>(0.571)</b>
<b>Less/ Add</b>	<b>DEPRECIATION/ AMORTISATION</b>	<b>0.110</b>
	<b>PROFIT/ (LOSS) BEFORE TAX</b>	<b>(0.681)</b>
<b>Less</b>	<b>TAX</b>	<b>0.000</b>
	<b>PROFIT/ (LOSS) AFTER TAX</b>	<b>(0.681)</b>
	<b>Earnings / (Loss) Per Share (INR)</b>	<b>(27.24)</b>

**ADVERTISING PROMOTIONAL EXPENSES**

Particulars	31.03.2017	31.03.2016	31.03.2015
Business promotional expenses	0.186	0.009	0.028

**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
Cash generated from operations	NA	NA	NA

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Net cash flows from (used in) operations	NA	NA	NA
--	----	----	----

**KEY RATIOS**

**EFFICIENCY RATIOS**

<b>PARTICULARS</b>	<b>31.03.2017</b>	<b>31.03.2016</b>	<b>31.03.2015</b>
Average Collection Days (Sundry Debtors / Income * 365 Days)	375.13	617.42	499.71
Account Receivables Turnover (Income / Sundry Debtors)	0.97	0.59	0.73
Average Payment Days (Sundry Creditors / Purchases * 365 Days)	262.11	240.03	359.56
Inventory Turnover (Operating Income / Inventories)	0.00	(0.02)	(0.04)
Asset Turnover (Operating Income / Net Fixed Assets)	(0.33)	(0.51)	(0.34)

**LEVERAGE RATIOS**

<b>PARTICULARS</b>	<b>31.03.2017</b>	<b>31.03.2016</b>	<b>31.03.2015</b>
Debt Ratio ((Borrowing + Current Liabilities) / Total Assets)	1.00	0.92	0.96
Debt Equity Ratio (Total Liability / Networth)	131.78	2.53	13.05
Current Liabilities to Networth (Current Liabilities / Net Worth)	605.71	11.89	12.05
Fixed Assets to Networth (Net Fixed Assets / Networth)	3.44	0.23	0.64
Interest Coverage Ratio (PBIT / Financial Charges)	(4.29)	(11.89)	(2.28)

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**PROFITABILITY RATIOS**

PARTICULARS		31.03.2017	31.03.2016	31.03.2015
Net Profit Margin ((PAT / Sales) * 100)	%	(16.20)	(3.54)	(3.30)
Return on Total Assets ((PAT / Total Assets) * 100)	%	(5.46)	(1.15)	(1.49)
Return on Investment (ROI) ((PAT / Networth) * 100)	%	(3363.75)	(14.84)	(37.44)

**SOLVENCY RATIOS**

PARTICULARS	31.03.2017	31.03.2016	31.03.2015
Current Ratio (Current Assets / Current Liabilities)	1.01	1.07	1.99
Quick Ratio ((Current Assets – Inventories) / Current Liabilities)	0.55	0.68	1.57
G-Score Ratio Financial (Networth / Total Assets)	0.00	0.08	0.04
G-Score Ratio Debt (Debts / Equity Capital)	4.22	4.83	9.50
G-Score Ratio Liquidity (Total Current Assets / Total Current Liabilities)	1.01	1.07	1.99

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**

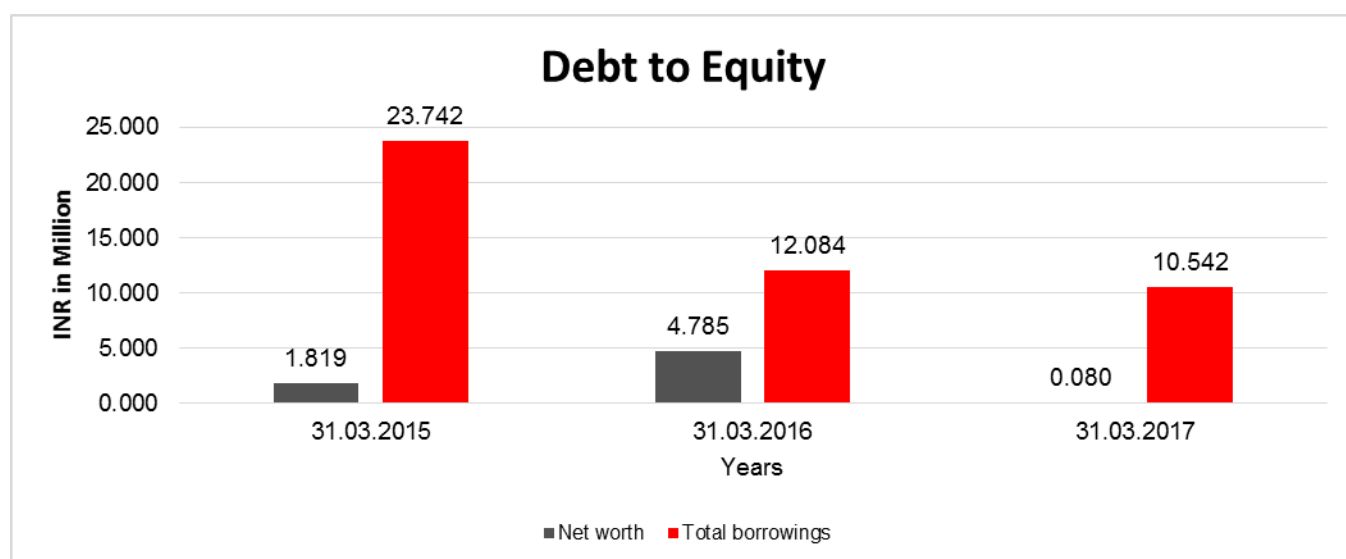
Particular	31.03.2015	31.03.2016	31.03.2017
	INR In Million	INR In Million	INR In Million
Share Capital	2.500	2.500	2.500
Reserves & Surplus	(0.681)	2.285	(2.420)
<b>Net worth</b>	<b>1.819</b>	<b>4.785</b>	<b>0.080</b>

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Secured Loans		0.000	0.707
Unsecured Loans	23.742	12.084	9.835
<b>Total borrowings</b>	<b>23.742</b>	<b>12.084</b>	<b>10.542</b>
<b>Debt/Equity ratio</b>	<b>13.052</b>	<b>2.525</b>	<b>131.775</b>

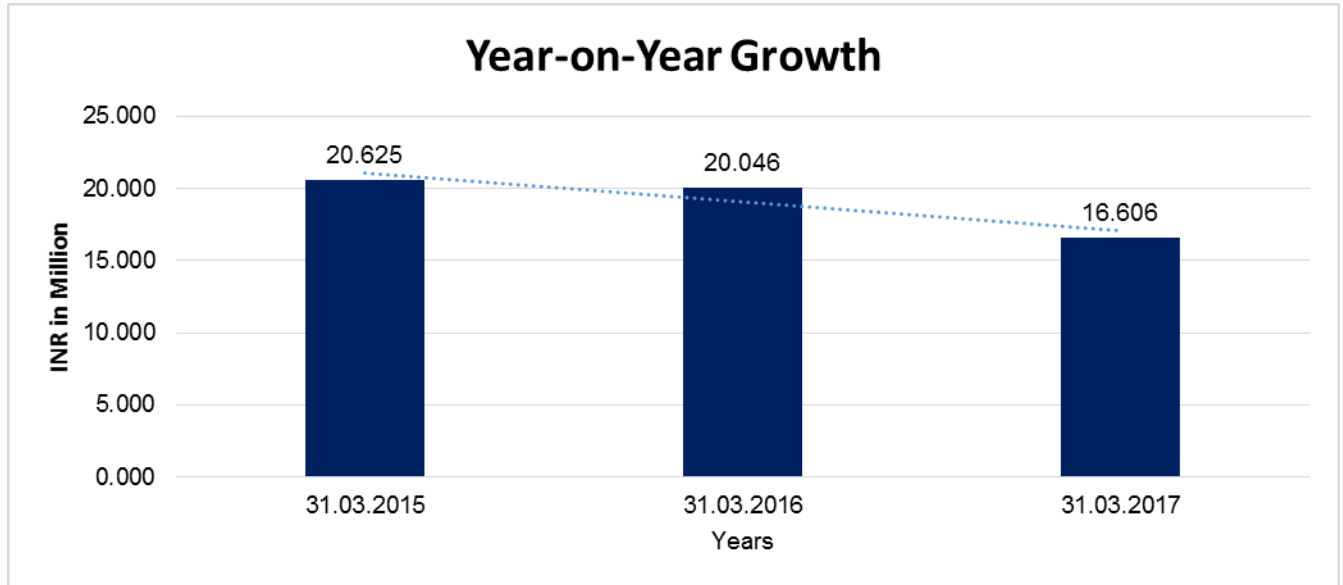


**YEAR-ON-YEAR GROWTH**

Year on Year Growth	31.03.2015	31.03.2016	31.03.2017
	INR In Million	INR In Million	INR In Million
Sales	20.625	20.046	16.606
		<b>(2.807)</b>	<b>(17.161)</b>

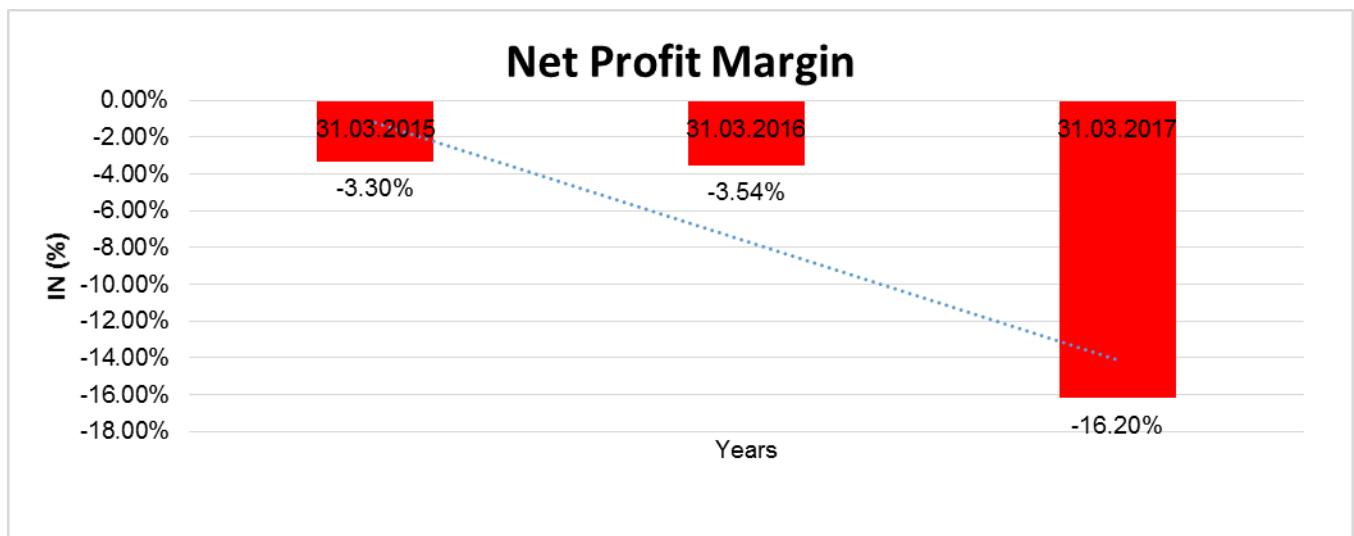
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**NET PROFIT MARGIN**

Net Profit Margin	31.03.2015	31.03.2016	31.03.2017
	INR In Million	INR In Million	INR In Million
Sales	20.625	20.046	16.606
Profit/ (Loss)	(0.681)	(0.710)	(2.691)
	<b>(3.30%)</b>	<b>(3.54%)</b>	<b>(16.20%)</b>



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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 Incorporation details	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	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
16]	No. of employees	Yes
17]	Details of sister concerns	No
18]	Major suppliers	Yes
19]	Major customers	Yes
20]	Banking Details	Yes
21]	Banking facility details	Yes
22]	Conduct of the banking account	Yes
23]	Financials, if provided	Yes
24]	Capital in the business	Yes
25]	Last accounts filed at ROC, if applicable (Saral Chem Industries Private Limited)	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	--

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33]	Market information	--
34]	Payments terms	Yes
35]	Negative Reporting by Auditors in the Annual Report	No

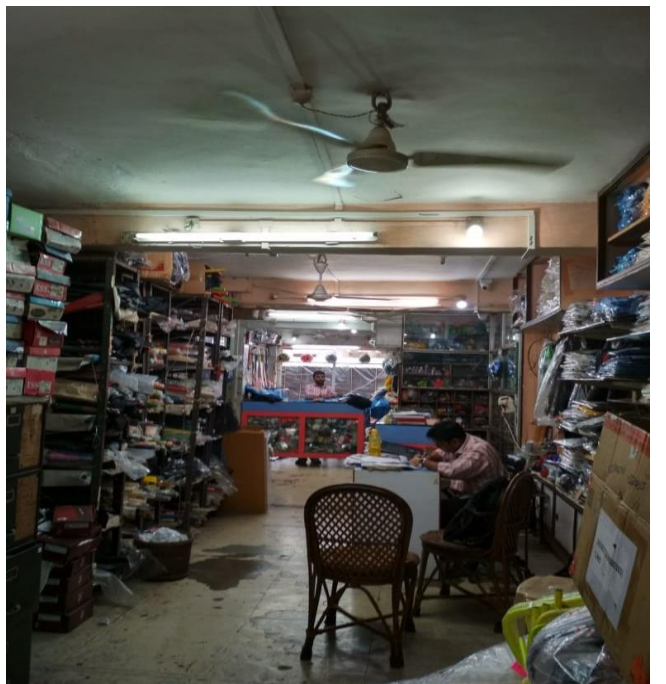
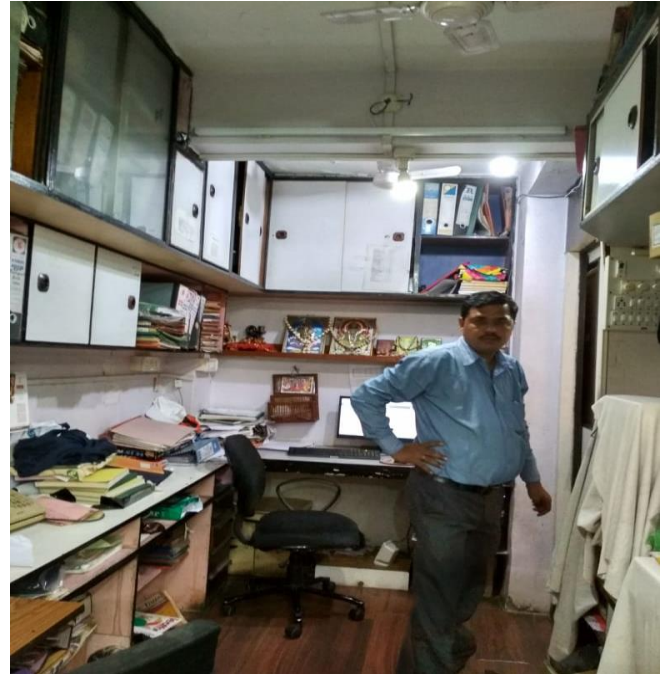
**OBSERVATION POINTS**

<b>Name of Company :</b>	SPORTS WORLD (PROPRIETOR SARAL CHEM INDUSTRIES PRIVATE LIMITED)
<b>Address :</b>	94, Kazi Syed Street, Ganga Vihar Building, Ground Floor, Near Masjid Station (West), Mumbai – 400003, Maharashtra, India
<b>Mobile No.:</b>	91-9820701712
<b>Person to whom we met:</b>	Mr. Tarun Rawat
<b>Designation :</b>	Marketing Executive
<b>Name Board :</b>	Sighted
<b>Location:</b>	Easy
<b>Landmark (If Any):</b>	Near TMB
<b>Total Floors of the building:</b>	5 Storey
<b>Subject situated at :</b>	Ground Floor
<b>Locality:</b>	Commercial
<b>Area of Premises :</b>	1700 sq.ft.
<b>Area :</b>	Upmarket
<b>No. of Employees seen at Premises :</b>	8
<b>Visibility of Items:</b>	<ul style="list-style-type: none"> <li>• Fax Machine</li> <li>• Computers</li> <li>• Air Conditioner</li> <li>• Office Equipment</li> </ul>
<b>Proof of visit:</b>	Photographs

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**PICTURES**



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**UNSECURED LOAN (SARAL CHEM INDUSTRIES PRIVATE LIMITED)**

PARTICULAR	31.03.2017 (INR in Million)	31.03.2016 (INR in Million)
From Directors	3.533	2.092
From Directors Relatives and Firm in which Directors and their relatives are interested	3.818	3.533
From Others	2.484	6.459
<b>Total</b>	<b>9.835</b>	<b>12.084</b>

**INDEX OF CHARGES (SARAL CHEM INDUSTRIES PRIVATE LIMITED)**

S No	SRN	Charge Id	Charge Holder Name	Date of Creation	Date of Modification	Date of Satisfaction	Amount	Address
1	C00735019	10156601	JANAKAL YAN SAHAKARI BANK LIMITED	30/03/2009	30/03/2009	26/03/2014	10600000.0	140, Vivek Darshan, Opp Bhakti Bhavan, Sindhi Society, Chembur, Mumbai MH 400071IN
2	C00734053	10156600	JANAKAL YAN SAHAKARI BANK LIMITED	30/03/2009	-	26/03/2014	6000000.0	140, Vivek Darshan, Opp Bhakti Bhavan, Sindhi Society, Chembur, Mumbai MH 400071IN
3	C00735985	10006252	JANAKAL YAN SAHAKARI BANK LIMITED	17/06/2006	-	26/03/2014	2500000.0	140, VIVEK DARSHAN, OPP BHAKTI BHAVAN, SINDHI SOCIETY, CHEMBUR, MUMBAI MH400071IN

**FIXED ASSETS (SARAL CHEM INDUSTRIES PRIVATE LIMITED)**

- Office Building
- Furniture and Fixture
- Motor Cycle
- Computer – Mumbai
- Computer – Sports
- Laptop
- Printer and Scanner

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- Plant and Machinery
- Water Machine
- Reaction Vessels
- Boiler
- DM Plant
- Sand Mill Unit
- Remi Agitator
- Electrical Inst.
- Lab equipment
- Air Compressor
- Turbo Disperse Machine
- Stirrer
- Television
- Ribon Blender
- Scooter
- Typewriter

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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.**

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**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 68.95
UK Pound	1	INR 88.19
Euro	1	INR 78.99

**INFORMATION DETAILS**

<b>Information Gathered by :</b>	SHA
<b>Analysis Done by :</b>	PRA
<b>Report Prepared by :</b>	JYTK

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**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	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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