

COMCRAFT ADVERTISING AND MARKETING PRIVATE LIMITED - 542031 PAGE NO. : 1

MIRA INFORM REPORT

Report No. :	542031
Report Date :	03.12.2018

IDENTIFICATION DETAILS

Name :	COMCRAFT ADVERTISING AND MARKETING PRIVATE LIMITED
Registered Office :	2B, 2nd Floor, 1/A, Chandi Ghosh Road, Tollygunge, Kolkata – 700040, West Bengal
Tel. No.:	91-33-24711030
Country :	India
Financials (as on) :	31.03.2018
Date of Incorporation :	17.03.2016
CIN No.: [Company Identification No.]	U74900WB2016PTC210378
Capital Investment / Paid-up Capital :	INR 0.100 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.]	AAGCC3981R
GSTN : [Goods & Service Tax Registration No.]	19AAGCC3981R1ZS
Legal Form :	Private Limited Liability Company
Line of Business :	Providing Advertising and Manpower Services. (Registered Activity and also Confirmed by management)
No. of Employees :	12 (Approximately)

RATING & COMMENTS

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COMCRAFT ADVERTISING AND MARKETING PRIVATE LIMITED - 542031 PAGE NO. : 2

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

MIRA's Rating : A

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

Maximum Credit Limit :	USD 3600
Status :	Satisfactory
Payment Behaviour :	Slow but correct
Litigation :	Clear

NOTES :

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 (30.06.2018)	Current Rating (30.09.2018)
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.

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COMCRAFT ADVERTISING AND MARKETING PRIVATE LIMITED - 542031 PAGE NO. : 3

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 03.12.2018

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 PARTED BY (GENERAL DETAILS)

Name :	Mr. Shibsh
Designation :	Operations Head
Contact No.:	91-33-24711030
Date :	29.11.2018

LOCATIONS

Registered Office :	2B, 2nd Floor, 1/A, Chandi Ghosh Road, Tollygunge, Kolkata – 700040, West Bengal, India
Tel. No.:	91-33-24711030
Mobile No.:	91-9433016860 (Mr. Rajeev Kumar Singh) 91-9830151509 (Mr. Sandipan Ghosh)
Fax No.:	Not Available
E-Mail :	rajeevkumarsingh6@gmail.com sandipan@comcraft.in rajeev@comcraft.in
Website :	http://www.comcraft.in
Area :	1300 sq. ft. (At site visit)
Locality :	Residential (At site visit)
Branch Office :	Located at: <ul style="list-style-type: none"> • Odisha • Assam

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COMCRAFT ADVERTISING AND MARKETING PRIVATE LIMITED - 542031 PAGE NO. : 4

	• Bihar
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DIRECTORS

As on 31.03.2018

Name :	Mr. Rajeev Kumar Singh
Designation :	Director
Address :	50, Harraiya Ghat, Harraiya Basti, Uttar Pradesh – 272155, Uttar Pradesh, India
Date of Appointment :	17.03.2016
DIN No.:	07465449
Name :	Mr. Kumudlata Singh
Designation :	Director
Address :	W/O Rajeev Kumar Singh, 50, Harriya Ghat, Harraiya Basti, Harraiya – 272155, Uttar Pradesh, India
Date of Appointment :	17.03.2016
DIN No.:	07465469
Name :	Mr. Raj Kumar Singh
Designation :	Director
Address :	50, Harraiya Basti, Harraiya – 272155, Uttar Pradesh, India
Date of Birth/Age :	01.01.1952
Date of Appointment :	28.04.2017
DIN No.:	07798824

KEY EXECUTIVES

Name :	Mr. Shibsh
Designation :	Operations Head
Name :	Mr. Sandipan Ghosh
Designation :	Process Head

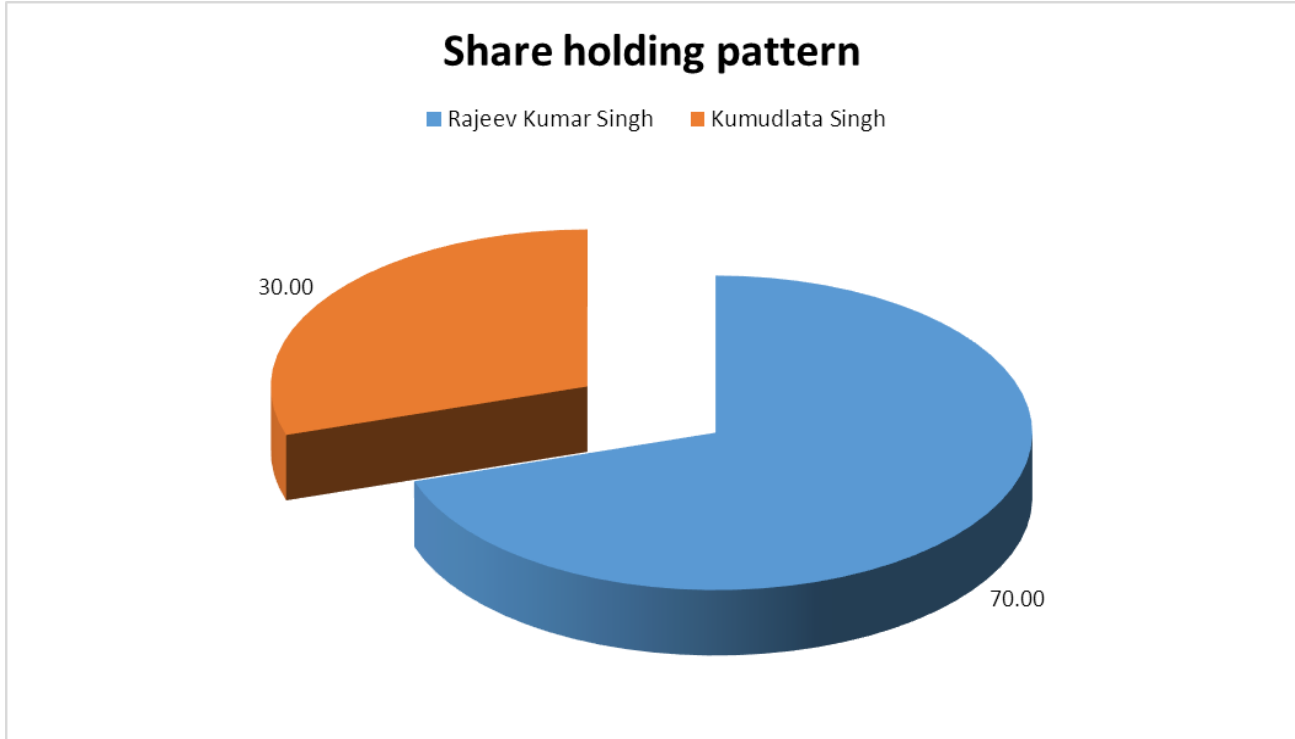
MAJOR SHAREHOLDERS / SHAREHOLDING PATTERN

As on 31.03.2018

Names of Shareholders	No. of Shares	%age
Rajeev Kumar Singh	7000	70.00
Kumudlata Singh	3000	30.00
Total	10000	100.00

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Equity Share Break up (Percentage of Total Equity)

As on 25.09.2017

Category	Percentage
Promoters (Individual/Hindu Undivided Family-Indian)	100.00
Total	100.00

BUSINESS DETAILS

Line of Business :	Providing Advertising and Manpower Services. (Registered Activity and also Confirmed by management)	
Products/ Services :	Item Code No.	Product/ Services Description
	99836110	Full service advertising
Brand Names :	Not Available	
Agencies Held :	Not Available	
Exports :	Not Available	

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Imports :	Not Available
Terms :	
Selling :	Cheque
Purchasing :	Cheque

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 :	Others	
	Reference :	Not Divulged
	Name of the Person :	--
	Contact No.:	--
	Since How Long Known :	--
	Maximum Limit Dealt :	--
	Experience :	--
Remark:	--	
No. of Employees :	12 (Approximately)	
Bankers :	Bank Name	ICICI Bank Limited
	Branch	Riddhi Siddhi View, 41-B, NSC Bose Road, Tollygunge, Kolkata, West Bengal, India
	Person Name (With Designation)	--
	Contact Number	91-33-33667777 (Customer Care Number)
	Name of Account Holder	--
	Account Number	106405500341 (Not confirmed with banker)
	IFSC Code	ICIC0001064
	Account Since (Date/Year of Account Opening)	--
	Average Balance Maintained (If Possible)	--

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COMCRAFT ADVERTISING AND MARKETING PRIVATE LIMITED - 542031 PAGE NO. : 7

	Credit Facilities Enjoyed (If any)	--
	Account Operation	--
	Remarks (If any)	--

Auditors :	
Name :	M R S P and Associates Chartered Accountants
Address :	1/89, Azadgarh, Tollygunje, Near Adarsh Sangh Club, Kolkata – 700040, West Bengal, India
Mobile No.:	91-8479812507
E-Mail :	mrspassociates@gmail.com
Income-tax PAN of auditor or auditor's firm :	ABFFM8804N
Memberships :	Not Available
Collaborators :	Not Available
Associates/Subsidiaries :	Not Available

CAPITAL STRUCTURE

As on 31.03.2018

Authorised Capital :

No. of Shares	Type	Value	Amount
50000	Equity Shares	INR 10/- each	INR 0.500 Million

Issued, Subscribed & Paid-up Capital :

No. of Shares	Type	Value	Amount
10000	Equity Shares	INR 10/- each	INR 0.100 Million

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COMCRAFT ADVERTISING AND MARKETING PRIVATE LIMITED - 542031 PAGE NO. : 8

FINANCIAL DATA
[all figures are in INR Million]

ABRIDGED BALANCE SHEET

SOURCES OF FUNDS		31.03.2018	31.03.2017
I. EQUITY AND LIABILITIES			
(1) Shareholders' Funds			
(a) Share Capital		0.100	0.100
(b) Reserves & Surplus		1.163	0.458
(c) Money received against share warrants		0.000	0.000
(2) Share Application money pending allotment		0.000	0.000
Total Shareholders' Funds (1) + (2)		1.263	0.558
(3) Non-Current Liabilities			
(a) Long-term borrowings		0.000	0.000
(b) Deferred tax liabilities (Net)		(0.007)	(0.015)
(c) Other long term liabilities		0.000	0.000
(d) Long-term provisions		0.000	0.000
Total Non-current Liabilities (3)		(0.007)	(0.015)
(4) Current Liabilities			
(a) Short term borrowings		1.160	1.175
(b) Trade payables		1.102	0.425
(c) Other current liabilities		3.184	1.179
(d) Short-term provisions		0.255	0.168
Total Current Liabilities (4)		5.701	2.947
TOTAL		6.957	3.490
II. ASSETS			
(1) Non-current assets			
(a) Fixed Assets			
(i) Tangible assets		0.254	0.231
(ii) Intangible Assets		0.000	0.000
(iii) Capital work-in-progress		0.000	0.000
(iv) Intangible assets under development		0.000	0.000
(b) Non-current Investments		0.000	0.000
(c) Deferred tax assets (net)		0.000	0.000
(d) Long-term Loan and Advances		0.013	0.013
(e) Other Non-current assets		0.000	0.000
Total Non-Current Assets		0.267	0.244

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COMCRAFT ADVERTISING AND MARKETING PRIVATE LIMITED - 542031 PAGE NO. : 9

(2) Current assets			
(a) Current investments		0.000	0.000
(b) Inventories		0.000	0.000
(c) Trade receivables		5.271	2.365
(d) Cash and cash equivalents		0.440	0.617
(e) Short-term loans and advances		0.979	0.264
(f) Other current assets		0.000	0.000
Total Current Assets		6.690	3.246
TOTAL		6.957	3.490

PROFIT & LOSS ACCOUNT

	PARTICULARS	31.03.2018	31.03.2017
	SALES		
	Income	12.086	6.793
	Other Income	0.003	0.048
	TOTAL	12.089	6.841
Less	EXPENSES		
	Employees benefits expense	1.978	1.152
	Other expenses	9.068	5.047
	TOTAL	11.046	6.199
	PROFIT/ (LOSS) BEFORE INTEREST, TAX, DEPRECIATION AND AMORTISATION	1.043	0.642
Less	FINANCIAL EXPENSES	0.003	0.003
	PROFIT / (LOSS) BEFORE TAX, DEPRECIATION AND AMORTISATION	1.040	0.639
Less/ Add	DEPRECIATION/ AMORTISATION	0.073	0.028
	PROFIT/ (LOSS) BEFORE TAX	0.967	0.611
Less	TAX	0.262	0.153
	PROFIT/ (LOSS) AFTER TAX	0.705	0.458
Add	PREVIOUS YEARS' BALANCE BROUGHT FORWARD	0.458	0.000
	Balance Carried to the B/S	1.163	0.458

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COMCRAFT ADVERTISING AND MARKETING PRIVATE LIMITED - 542031 PAGE NO. : 10

Earnings / (Loss) Per Share (INR)	70.50	45.83
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CURRENT MATURITIES OF LONG TERM DEBT DETAILS

Particulars	31.03.2018	31.03.2017
Current Maturities of Long term debt	NA	NA
Cash generated from operations	0.103	(0.387)
Net cash flow from operating activity	(0.065)	(0.387)

KEY RATIOS

EFFICIENCY RATIOS

PARTICULARS	31.03.2018	31.03.2017
Average Collection Days (Sundry Debtors / Income * 365 Days)	159.19	127.08
Account Receivables Turnover (Income / Sundry Debtors)	2.29	2.87
Average Payment Days (Sundry Creditors / Purchases * 365 Days)	0.00	0.00
Inventory Turnover (Operating Income / Inventories)	0.00	0.00
Asset Turnover (Operating Income / Net Fixed Assets)	4.11	2.78

LEVERAGE RATIOS

PARTICULARS	31.03.2018	31.03.2017
Debt Ratio ((Borrowing + Current Liabilities) / Total Assets)	0.82	0.84
Debt Equity Ratio (Total Liability / Networth)	0.92	2.11
Current Liabilities to Networth (Current Liabilities / Net Worth)	4.51	5.28
Fixed Assets to Networth (Net Fixed Assets / Networth)	0.20	0.41

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COMCRAFT ADVERTISING AND MARKETING PRIVATE LIMITED - 542031 PAGE NO. : 11

Interest Coverage Ratio (<i>PBIT / Financial Charges</i>)		347.67	214.00
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PROFITABILITY RATIOS

PARTICULARS		31.03.2018	31.03.2017
Net Profit Margin (<i>(PAT / Sales) * 100</i>)	%	5.83	6.74
Return on Total Assets (<i>(PAT / Total Assets) * 100</i>)	%	10.13	13.12
Return on Investment (ROI) (<i>(PAT / Networth) * 100</i>)	%	55.82	82.08

SOLVENCY RATIOS

PARTICULARS		31.03.2018	31.03.2017
Current Ratio (<i>Current Assets / Current Liabilities</i>)		1.17	1.10
Quick Ratio (<i>(Current Assets – Inventories) / Current Liabilities</i>)		1.17	1.10
G-Score Ratio Financial (<i>Networth / Total Assets</i>)		0.18	0.16
G-Score Ratio Debt (<i>Debts / Equity Capital</i>)		11.60	11.75
G-Score Ratio Liquidity (<i>Total Current Assets / Total Current Liabilities</i>)		1.17	1.10

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

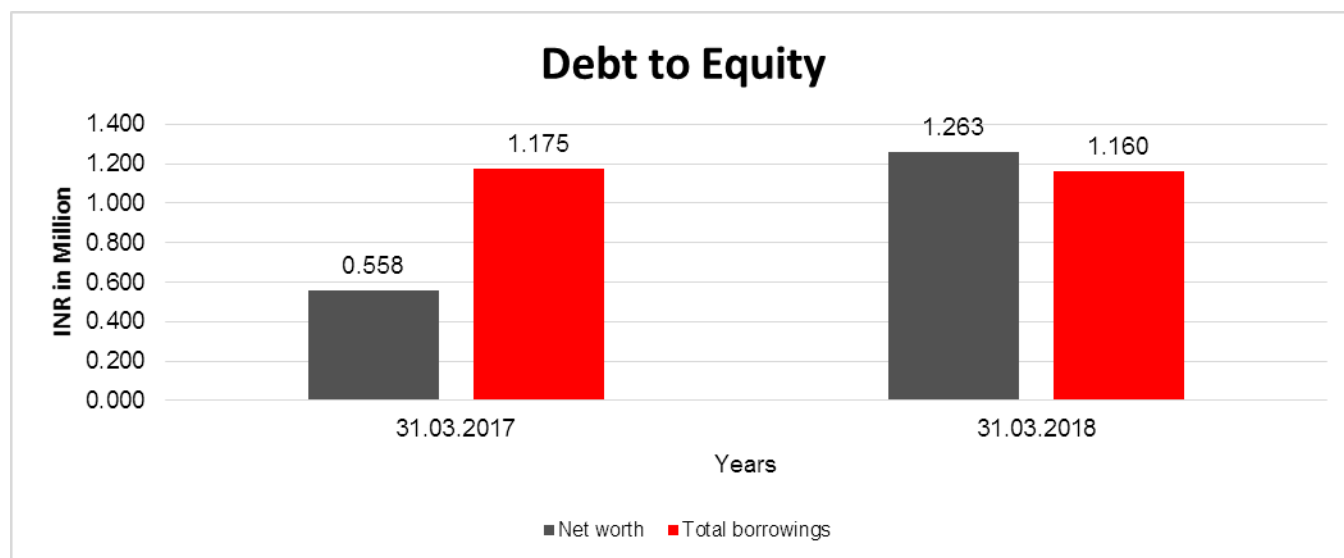
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COMCRAFT ADVERTISING AND MARKETING PRIVATE LIMITED - 542031 PAGE NO. : 12

FINANCIAL ANALYSIS
[all figures are in INR Million]

DEBT EQUITY RATIO

Particular	31.03.2017	31.03.2018
	INR In Million	INR In Million
Share Capital	0.100	0.100
Reserves & Surplus	0.458	1.163
Money received against share warrants	0.000	0.000
Share Application money pending allotment	0.000	0.000
Net worth	0.558	1.263
long-term borrowings	0.000	0.000
Short term borrowings	1.175	1.160
Total borrowings	1.175	1.160
Debt/Equity ratio	2.106	0.918

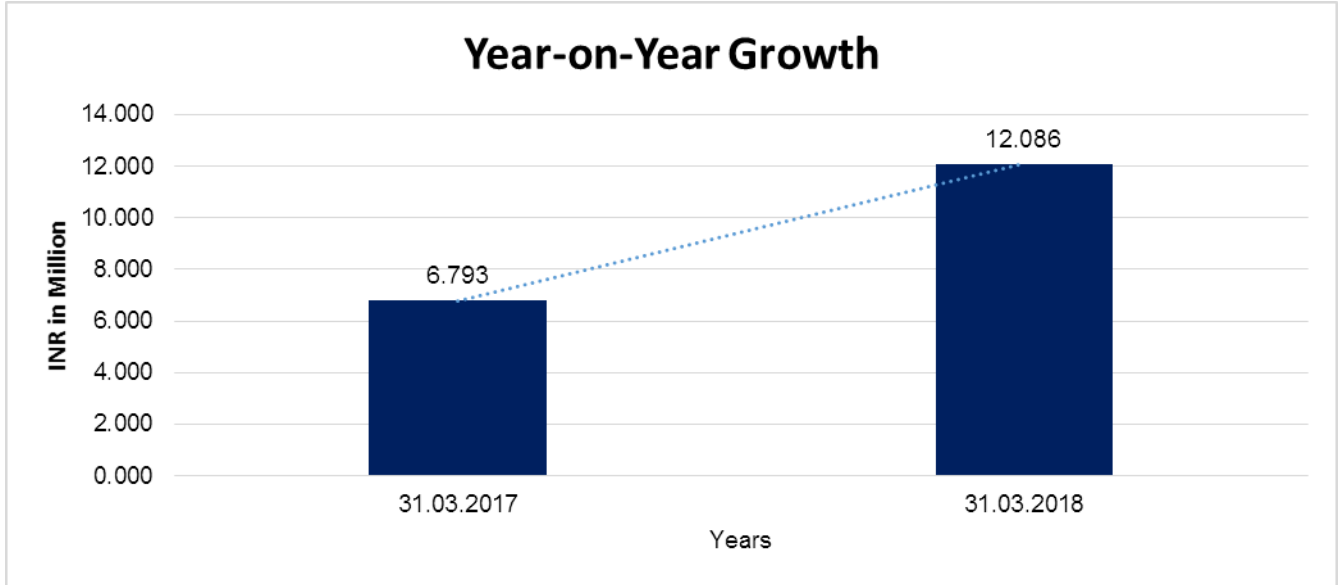


YEAR-ON-YEAR GROWTH

Year on Year Growth	31.03.2017	31.03.2018
	INR In Million	INR In Million
Sales	6.793	12.086
		77.918

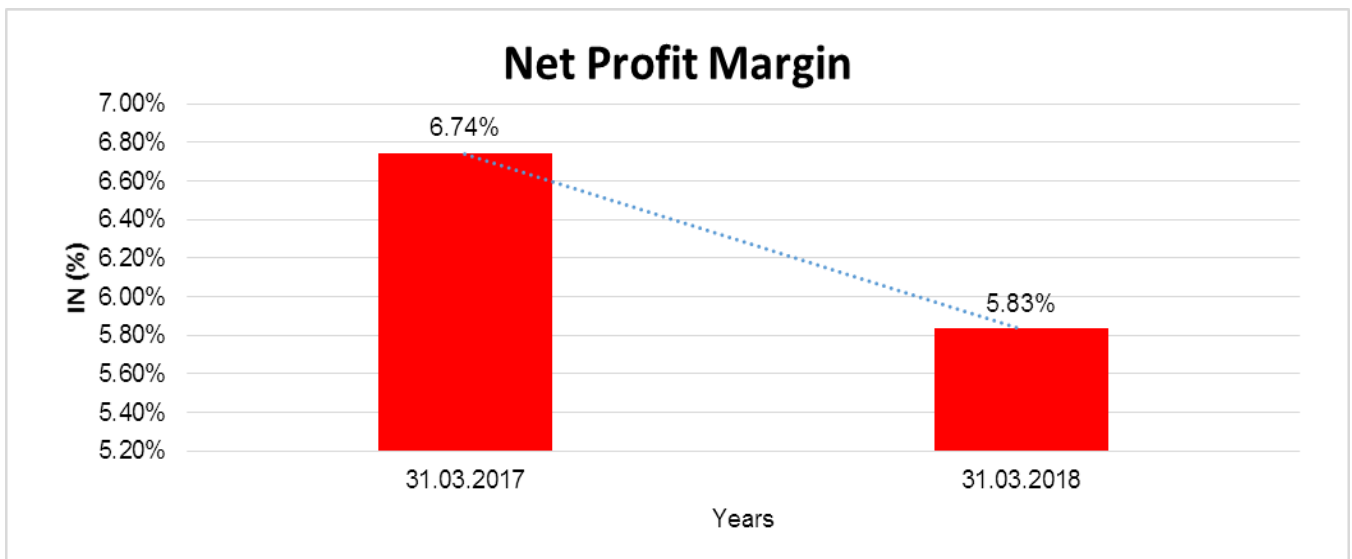
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NET PROFIT MARGIN

Net Profit Margin	31.03.2017	31.03.2018
	INR In Million	INR In Million
Sales	6.793	12.086
Profit/(Loss)	0.458	0.705
	6.74%	5.83%



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COMCRAFT ADVERTISING AND MARKETING PRIVATE LIMITED - 542031 PAGE NO. : 14

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 (At site visit)	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	No
19	Major customers	No
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	Yes
26	Turnover of firm for last two years	Yes
27	Reasons for variation <> 20%	--
28	Estimation for coming financial year	No
29	Profitability for last two 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	Yes
35	Negative Reporting by Auditors in the Annual Report	No

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COMCRAFT ADVERTISING AND MARKETING PRIVATE LIMITED - 542031 PAGE NO. : 15

OBSERVATION POINTS

Company Name :	COMCRAFT ADVERTISING AND MARKETING PRIVATE LIMITED
Address :	2B, 2nd Floor, 1/A, Chandi Ghosh Road, Tollygunge, Kolkata – 700040, West Bengal, India
Contact No.:	91-9830151509
E-Mail :	sandipan@comcraft.in
Person to whom we met :	Mr. Sandipan Ghosh
Designation :	Process Head
Name Board :	Sighted
Location :	Easy
Landmark (If any) :	Nanububu Bazar
Total floors of the building :	4th Floor
Subject situated on :	2nd Floor
Locality:	Residential
Area of premises :	1300 sq. ft.
Area :	Upmarket
No. of employees seen at premises :	12
Visibility Items :	<ul style="list-style-type: none"> • Telephone • Computers • Air Conditioner • Office Equipment • Xerox Machine
Furniture items sighted :	Yes (2 Sofa, 5 Computer Table, Laptop, Other)
Neighbour's Interview	
i.Name of company :	A to Z Garments
Contact person name :	Mr. Prasenjit Paul (Staff)

COMCRAFT ADVERTISING AND MARKETING PRIVATE LIMITED - 542031 PAGE NO. : 16

ii.Name of company :	Hazra Hardware
Contact person name :	Mr. A.K. Hazra (Owner)
Neighbour's Overview :	Existence confirmed
Proof of visit :	Photographs

UNSECURED LOAN

PARTICULARS	31.03.2018 (INR in Million)	31.03.2017 (INR in Million)
Short-term borrowings		
Loans and Advances from Related Parties	1.160	1.175
Total	1.160	1.175

INDEX OF CHARGES

No Charges Exists for Company

FIXED ASSETS

- Furniture and Fittings
- Computer
- Office Equipment

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 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.

COMCRAFT ADVERTISING AND MARKETING PRIVATE LIMITED - 542031 PAGE NO. : 18

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 70.02
UK Pound	1	INR 89.45
Euro	1	INR 79.48

INFORMATION DETAILS

Information Gathered by :	AKS
Analysis Done by :	VIVR
Report Prepared by :	SUD

COMCRAFT ADVERTISING AND MARKETING PRIVATE LIMITED - 542031 PAGE NO. : 19

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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