

MIRA INFORM REPORT

Report No. :	544948
Report Date :	14.12.2018

IDENTIFICATION DETAILS

Name :	MAHESH BHUPATHI TENNIS ACADEMIES PRIVATE LIMITED (w.e.f. 14.02.2011)
Formerly Known As :	MATCHPOINT SPORTS INTERNATIONAL PRIVATE LIMITED (w.e.f. 20.02.2009) MATCHPOINT PRODUCTIONS INTERNATIONAL PRIVATE LIMITED
Registered Office :	No.183/4 Annex, Kodigehalli, Thindlu Main Road, Vidhyaranyapura Post, Bangalore – 560097, Karnataka
Tel. No.:	91-80-23642206/07/23641747
Country :	India
Financials (as on) :	31.03.2017
Date of Incorporation :	23.12.2005
CIN No.: [Company Identification No.]	U92132KA2005PTC038026
Capital Investment / Paid-up Capital :	INR 0.100 million
PAN No.: [Permanent Account No.]	AAECM6545R
GSTN : [Goods & Service Tax Registration No.]	29AAECM6545R1ZL
Legal Form :	Private Limited Liability Company
Line of Business :	Providing Coaching for Tennis and Other Games and Sports (Registered activity)
No. of Employees :	Not Divulged

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RATING & COMMENTS

(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 15000
Status :	Satisfactory
Payment Behaviour :	Usually correct
Litigation :	Clear
Comments :	<p>Mahesh Bhupathi Tennis Academies Private Limited operates as a subsidiaries of "Globosport India Private Limited" and it is engaged in providing tennis clothing. The company was incorporated in the year 2005 and has its bass in Bangalore, Karnataka. It is an established company having satisfactory track.</p> <p>For the financial year ended 2017, the company has witnessed a growth in its revenue and has reported fair profit margin at 2.18% (approximately)</p> <p>The company possesses an acceptable financial profile marked by satisfactory network base along with debt free balance sheet of the company.</p> <p>The company also derives strength from its long established track record of business operation.</p> <p>However, the rating strength is partially offset by sharp decline in the profit of the company during FY 2017.</p> <p>Trade relations are reported as fair. Business is active. Payment terms are seems to be usually correct 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> <p>Note : Site visit will be send soon</p>

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	Current Rating
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	(30.06.2018)	(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.

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 14.12.2018

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 DENIED BY

Name :	Ms. Netra
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Designation :	Admin
Contact No.:	91-80-23641747
Date :	13.12.2018

LOCATIONS

Registered Office :	No.183/4 Annex, Kodigehalli, Thindlu Main Road, Vidhyaranyapura Post, Bangalore – 560097, Karnataka, India
Tel. No.:	91-80-23642206/07/23641747
Fax No.:	91-80-23642209
E-Mail :	cuddapahramesh@vsnl.net info@mbtaworld.com
Website :	http://www.mbtaworld.com
Mumbai Office :	105 - Anand, 5th Floor, Ambedkar Road, Bandra West, Mumbai – 400050, Maharashtra, India
Tel. No.:	91-22-26065101
Fax No.:	91-22-67534499
Pune Office :	"Daffodils" 1st Floor, Survey No 287/7 (Next To Mobius Gym), Near Baner Telephone Exchange Baner, Pune, Maharashtra, India
Tel. No.:	91-20-27292050
Fax No.:	91-20-27292051

DIRECTORS

As on 31.03.2018

Name :	Mr. Chinnagandham Bhupathi Gopalakrishna		
Designation :	Director		
Address :	Eagle Rock 7 Hosur Road Cross, Eagle Street Langford Town, Bangalore North, Museum Road, Bangalore-560025, Karnataka, India		
Date of Birth/Age :	06.07.1974		
Date of Appointment :	30.03.2015		
DIN No.:	01266348		
Other Directorship:			
CIN/FCRN	Company Name	Begin Date	End Date
U92414KA1995PTC018004	BHUPATHI TENNIS ACADEMY PRIVATE LIMITED	08/06/1995	-
U92419KA2002PTC031101	GLOBOSPORT INDIA PRIVATE LIMITED	20/09/2014	-

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U72900KA2008PTC045133	GLOBOSPORT LICENSING AND MERCHANDISING PRIVATE LIMITED	30/03/2015	-
U92410KA2009PTC049509	PLAY SPORTS SURFACES & RECREATIONAL SOLUTIONS PRIVATE LIMITED	30/03/2015	-
U92412KA2009PTC051591	CZAR CAST PRIVATE LIMITED	30/03/2015	-
U92412KA2010PTC053551	GLOBOSPORT PLATINUM RYE PRIVATE LIMITED	30/03/2015	-
U92412KA2012PTC066755	ASIAN TENNIS PREMIER LEAGUE PRIVATE LIMITED	30/03/2015	-
U92120KA2007PTC042230	BIG DADDY PRODUCTIONS PRIVATE LIMITED	30/03/2015	-
U74900KA2016PTC085529	REBATT SOUTH INDIA PRIVATE LIMITED	25/01/2016	-
U74999KA2017PTC101164	RUGGED SOLAR PRODUCTS PRIVATE LIMITED	08/03/2017	-

Name :	Ms. Kavita Bhupathi
Designation :	Director
Address :	201, Anand Appartment, Chitrakar Dunrandhar Marg, Near Gabbana, Khar (West), Mumbai 400052, Maharashtra, India
Date of Appointment :	23.12.2005
DIN No.:	01610888

Other Directorship:

CIN/FCRN	Company Name	Begin Date	End Date
U92414KA1995PTC018004	BHUPATHI TENNIS ACADEMY PRIVATE LIMITED	23/10/2000	-
U92419KA2002PTC031101	GLOBOSPORT INDIA PRIVATE LIMITED	17/02/2005	-
U72900KA2008PTC045133	GLOBOSPORT LICENSING AND MERCHANDISING PRIVATE LIMITED	02/02/2008	-

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U92410KA2009PTC049509	PLAY SPORTS SURFACES & RECREATIONAL SOLUTIONS PRIVATE LIMITED	01/04/2009	-
U92412KA2009PTC051591	CZAR CAST PRIVATE LIMITED	23/11/2009	-
U92412KA2010PTC053551	GLOBOSPORT PLATINUM RYE PRIVATE LIMITED	10/05/2010	-
U92419KA2010PTC056437	LET'S THINK BRAND PRIVATE LIMITED	16/05/2012	-
U92412KA2012PTC066755	ASIAN TENNIS PREMIER LEAGUE PRIVATE LIMITED	16/11/2012	-
U93000KA2013PTC071493	ZEVEN SPORTS PRIVATE LIMITED	21/10/2013	-
U92120KA2007PTC042230	BIG DADDY PRODUCTIONS PRIVATE LIMITED	12/09/2008	-
U92490MH2017PTC301384	PARADISAL TENNIS LEAGUE PRIVATE LIMITED	02/11/2017	-
U17100MH2018PTC308888	SWAG FASHIONS HUB PRIVATE LIMITED	03/05/2018	-

KEY EXECUTIVES

Name :	Ms. Netra
Designation :	Admin

MAJOR SHAREHOLDERS

As on 31.03.2017

Names of Shareholders	No. of Shares
Mahesh Bhupathi	1
Globosport India Private Limited, India	9999
Total	10000

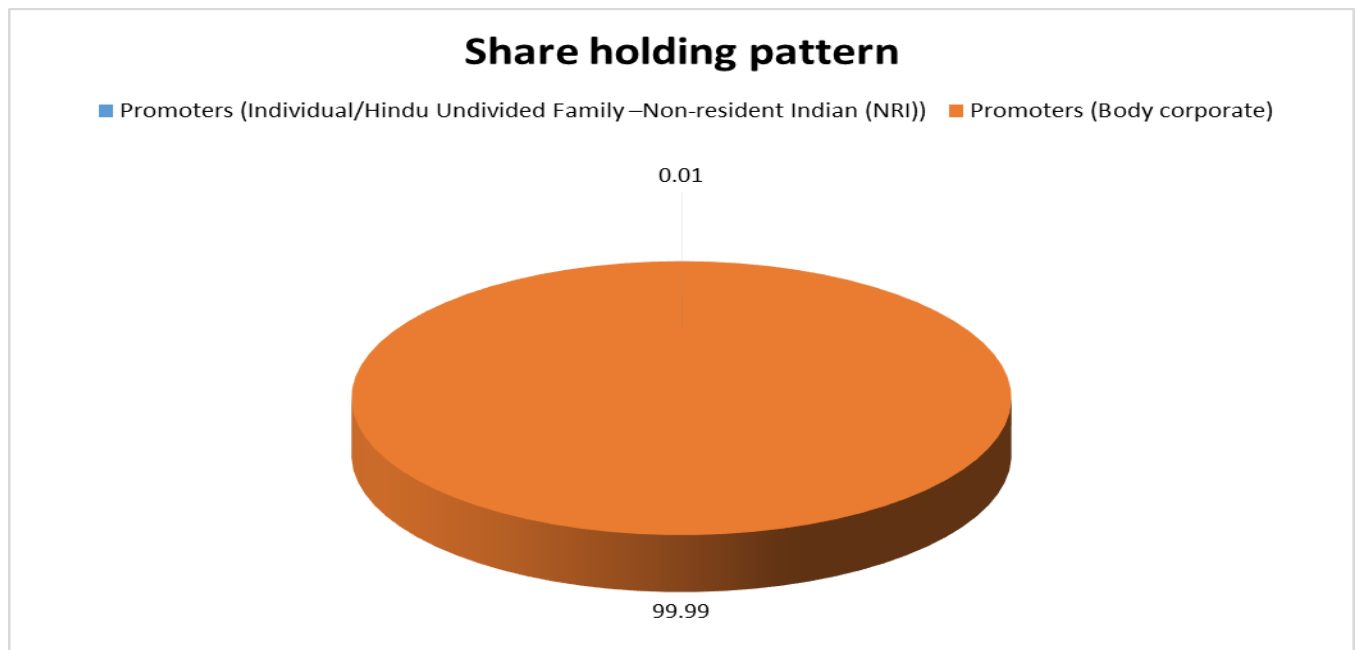
Equity Share Break up (Percentage of Total Equity)

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As on 30.09.2017

Category	Percentage
Promoters (Individual/Hindu Undivided Family –Non-resident Indian (NRI))	0.01
Promoters (Body corporate)	99.99
Total	100.00



BUSINESS DETAILS

Line of Business :	Providing Coaching for Tennis and Other Games and Sports (Registered activity)	
Products / Services :	Item Code No.	Products/Services Description
	99965200	Providing Coaching for Tennis and Other Games and Sports
Brand Names :	Not Available	
Agencies Held :	Not Available	
Exports :	Not Divulged	
Imports :	Not Divulged	

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Terms :	Not Divulged
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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 :	Not Divulged
	Branch :	--
	Person Name (With Designation) :	--
	Contact Number :	--
	Name of Account Holder :	--
	Account Number :	--
	Account Since (Date/Year of Account Opening) :	--
	Average Balance Maintained :	--
	Credit Facilities Enjoyed (CC/OD/Term Loan) :	--
	Account Operation :	--
	Remark :	--

Auditors :	
Name :	Cuddapah Ramesh and Company Chartered Accountants
Address :	23 Anand, II Floor, Hare Krishna Road, Shivananda Circle, Bangalore – 560018, Karnataka, India
Tel. No.:	91-80-22281975

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Membership No.:	022268
Income-tax PAN of auditor or auditor's firm :	AAPPR7935J
Memberships :	Not Available
Collaborators :	Not Available
Holding Company:	Globosport India Private Limited CIN No.: U92419KA2002PTC031101
Subsidiary of Holding Company:	Play Sports Surfaces and Recreational Solutions Private Limited

CAPITAL STRUCTURE

As on 30.09.2017

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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FINANCIAL DATA
[all figures are INR Million]

ABRIDGED BALANCE SHEET

SOURCES OF FUNDS	31.03.2017	31.03.2016	31.03.2015
I. EQUITY AND LIABILITIES			
(1) Shareholders' Funds			
(a) Share Capital	0.100	0.100	0.100
(b) Reserves & Surplus	5.292	4.511	2.031
(c) Money received against share warrants	0.000	0.000	0.000
(2) Share Application money pending allotment	0.000	0.000	0.000
Total Shareholders' Funds (1) + (2)	5.392	4.611	2.131
(3) Non-Current Liabilities			
(a) long-term borrowings	0.000	0.000	0.000
(b) Deferred tax liabilities (Net)	0.006	0.002	0.006
(c) Other long term liabilities	0.000	0.000	0.000
(d) long-term provisions	0.000	0.000	0.000
Total Non-current Liabilities (3)	0.006	0.002	0.006
(4) Current Liabilities			
(a) Short term borrowings	0.000	0.000	0.000
(b) Trade payables	0.000	0.000	0.000
(c) Other current liabilities	6.321	5.991	7.797
(d) Short-term provisions	0.715	1.197	1.565
Total Current Liabilities (4)	7.036	7.188	9.362
TOTAL	12.434	11.801	11.499
II. ASSETS			
(1) Non-current assets			
(a) Fixed Assets			
(i) Tangible assets	0.051	0.034	0.000
(ii) Intangible Assets	0.000	0.000	0.000
(iii) 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	0.000	0.000	0.000
(c) Deferred tax assets (net)	0.000	0.000	0.000
(d) Long-term Loan and Advances	0.000	0.000	0.000
(e) Other Non-current assets	0.000	0.000	0.000
Total Non-Current Assets	0.051	0.034	0.000
(2) Current assets			

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(a) Current investments	0.000	0.000	0.000
(b) Inventories	0.000	0.000	0.000
(c) Trade receivables	10.535	6.644	3.342
(d) Cash and cash equivalents	(0.093)	0.895	3.652
(e) Short-term loans and advances	1.941	4.228	4.505
(f) Other current assets	0.000	0.000	0.000
Total Current Assets	12.383	11.767	11.499
TOTAL	12.434	11.801	11.499

PROFIT & LOSS ACCOUNT

	PARTICULARS	31.03.2017	31.03.2016	31.03.2015
	SALES			
	Income	35.832	32.807	32.902
	Other Income	0.045	0.047	0.000
	TOTAL	35.877	32.854	32.902
Less	EXPENSES			
	Employees benefits expense	6.023	4.417	4.362
	Other expenses	28.410	24.808	22.972
	TOTAL	34.433	29.225	27.334
	PROFIT/ (LOSS) BEFORE INTEREST, TAX, DEPRECIATION AND AMORTISATION	1.444	3.629	5.568
Less	FINANCIAL EXPENSES	0.000	0.000	0.000
	PROFIT / (LOSS) BEFORE TAX, DEPRECIATION AND AMORTISATION	1.444	3.629	5.568
Less/ Add	DEPRECIATION/ AMORTISATION	0.016	0.001	0.000
	PROFIT/ (LOSS) BEFORE TAX	1.428	3.628	5.568
Less	TAX	0.648	1.148	1.487
	PROFIT/ (LOSS) AFTER TAX	0.780	2.480	4.081
	Earnings / (Loss) Per Share (INR)	78.05	248.00	556.78

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

KEY RATIOS

EFFICIENCY RATIOS

PARTICULARS	31.03.2017	31.03.2016	31.03.2015
Average Collection Days (Sundry Debtors / Income * 365 Days)	107.31	73.92	37.07
Account Receivables Turnover (Income / Sundry Debtors)	3.40	4.94	9.85
Inventory Turnover (Operating Income / Inventories)	0.00	0.00	0.00
Asset Turnover (Operating Income / Net Fixed Assets)	28.31	106.74	0.00

LEVERAGE RATIOS

PARTICULARS	31.03.2017	31.03.2016	31.03.2015
Debt Ratio ((Borrowing + Current Liabilities) / Total Assets)	0.57	0.61	0.81
Debt Equity Ratio (Total Liability / Networth)	0.00	0.00	0.00
Current Liabilities to Networth (Current Liabilities / Net Worth)	1.30	1.56	4.39
Fixed Assets to Networth (Net Fixed Assets / Networth)	0.01	0.01	0.00
Interest Coverage Ratio (PBIT / Financial Charges)	0.00	0.00	0.00

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PROFITABILITY RATIOS

PARTICULARS		31.03.2017	31.03.2016	31.03.2015
Net Profit Margin ((PAT / Sales) * 100)	%	2.18	7.56	12.40
Return on Total Assets ((PAT / Total Assets) * 100)	%	6.27	21.02	35.49
Return on Investment (ROI) ((PAT / Networth) * 100)	%	14.47	53.78	191.51

SOLVENCY RATIOS

PARTICULARS	31.03.2017	31.03.2016	31.03.2015
Current Ratio (Current Assets / Current Liabilities)	1.76	1.64	1.23
Quick Ratio ((Current Assets – Inventories) / Current Liabilities)	1.76	1.64	1.23
G-Score Ratio Financial (Networth / Total Assets)	0.43	0.39	0.19
G-Score Ratio Debt (Debts / Equity Capital)	0.00	0.00	0.00
G-Score Ratio Liquidity (Total Current Assets / Total Current Liabilities)	1.76	1.64	1.23

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

FINANCIAL ANALYSIS
[all figures are in INR Million]

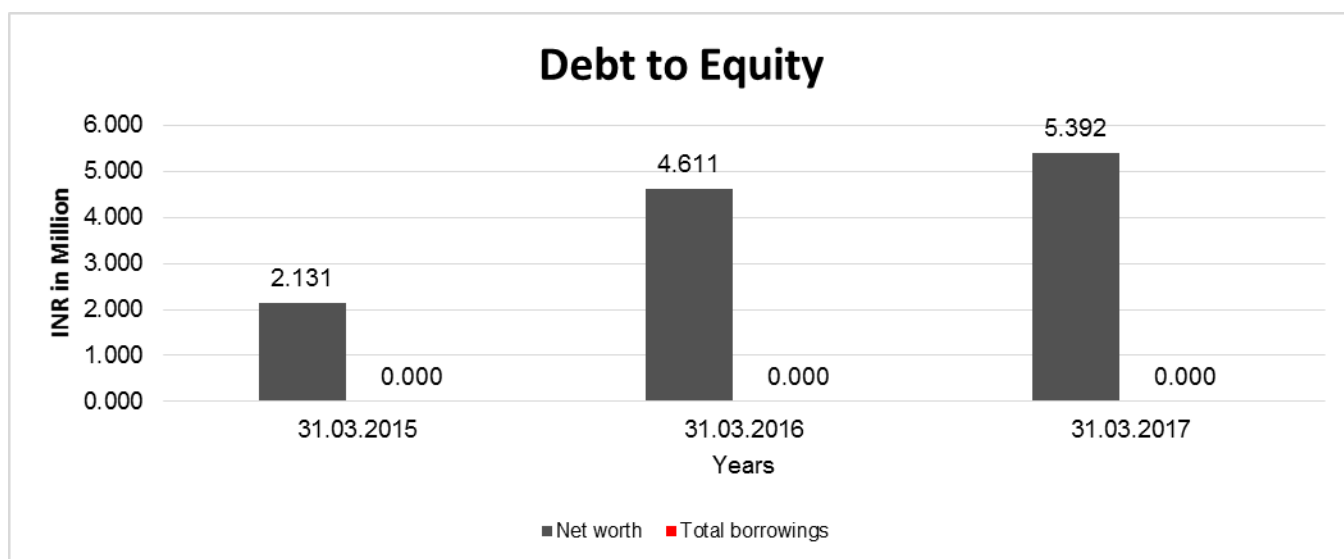
DEBT EQUITY RATIO

Particular	31.03.2015	31.03.2016	31.03.2017
	INR In Million	INR In Million	INR In Million
Share Capital	0.100	0.100	0.100
Reserves & Surplus	2.031	4.511	5.292
Money received against share warrants	0.000	0.000	0.000

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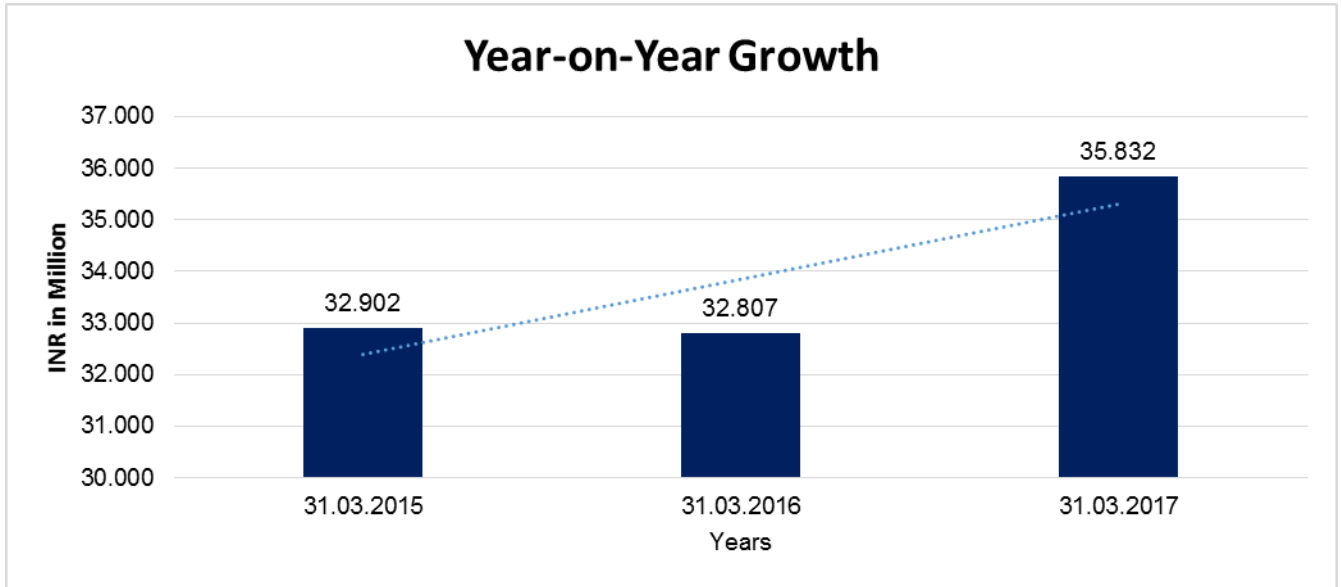
Share Application money pending allotment	0.000	0.000	0.000
Net worth	2.131	4.611	5.392
long-term borrowings	0.000	0.000	0.000
Short term borrowings	0.000	0.000	0.000
Total borrowings	0.000	0.000	0.000
Debt/Equity ratio	0.000	0.000	0.000



YEAR-ON-YEAR GROWTH

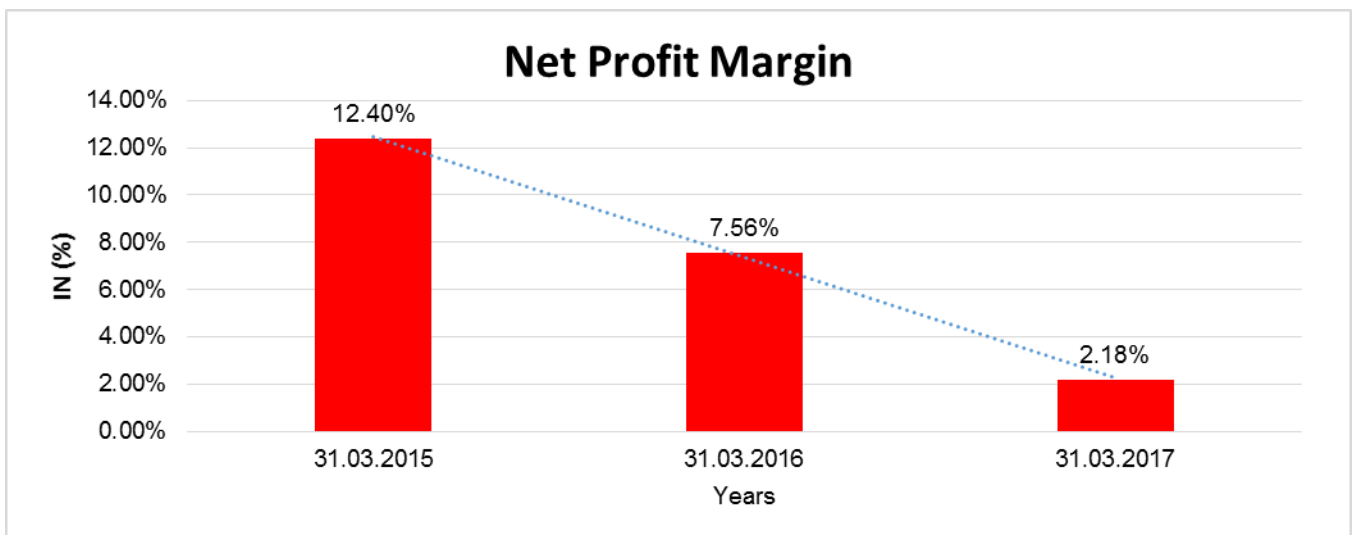
Year on Year Growth	31.03.2015	31.03.2016	31.03.2017
	INR In Million	INR In Million	INR In Million
Sales	32.902	32.807	35.832
		(0.289)	9.221

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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	32.902	32.807	35.832
Profit	4.081	2.480	0.780
	12.40%	7.56%	2.18%



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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	No
5]	Buyer visit details	--
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	No
17]	Details of sister concerns	Yes
18]	Major suppliers	No
19]	Major customers	No
20]	Banking Details	No
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 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	--

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34]	Payments terms	No
35]	Negative Reporting by Auditors in the Annual Report	No

BACKGROUND:

The company was incorporated on 23.12.2005 vide certificate of Reg. No. U92132KA2005PTC038026 issued by ROC Karnataka, Bangalore. The company has changed its objectives to providing coaching for tennis and other games and sports.

INDEX OF CHARGES: NO CHARGES EXISTS FOR COMPANY

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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 70.57
UK Pound	1	INR 90.12
Euro	1	INR 80.22

INFORMATION DETAILS

Information Gathered by :	KAM
Analysis Done by :	DIV
Report Prepared by :	JYTK

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	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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