

MIRA INFORM REPORT

Report No. :	545977
Report Date :	27.12.2018

IDENTIFICATION DETAILS

Name :	EVONA WALL TILES LLP
Registered Office :	Survey No. 222 P3, Opposite Itamec Machinery, Near Vellona Ceramic, Jetpur Road, Village : Bela (R), Morbi, Rajkot - 363642, Gujarat
Mob. No. :	91-9978442874 [Mr. Nirav Ambarambhai Rajpara] 91-9566711089 [Mr. Rasik Limbabhai Bhadja]
Country :	India
Financials (as on) :	Not Available
Date of Incorporation :	27.04.2018
LLPIN :	AAM-5058
Total Obligation of Contribution :	INR 0.100 Million
PAN No.: [Permanent Account No.]	AAHFE0700A
GSTN : [Goods & Service Tax Registration No.]	24AAHFE0700A1ZG
Legal Form :	Limited Liability Partnership
Line of Business :	<ul style="list-style-type: none"> • Manufacturer of Ceramic Tiles [Confirmed by management] • Manufacturer of other Non-Metallic Mineral Products. [Registered Activity]
No. of Employees :	Not yet appointed

RATING & COMMENTS

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

MIRA's Rating : NB

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Credit Rating	Explanation	Rating Comments
NB	New Business	No recommendation can be done due to business in infancy stage

Status :	New Business
Payment Behaviour :	Unknown
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

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

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Subject's name is not listed as a Sick Unit in the publicly available BIFR (Board for Industrial & Financial Reconstruction) list as of 27.12.2018

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

Name :	Mr. Nirav Ambarambhai Rajpara
Designation :	Designated Partner
Contact No.:	91-9978442874
Date :	22.12.2018

LOCATIONS

Registered Office/ Factory:	Survey No. 222 P3, Opposite Itamec Machinery, Near Vellona Ceramic, Jetpur Road, Village : Bela (R), Morbi, Rajkot - 363641, Gujarat, India
Tel. No. :	Not Available
Mobil. No.:	91-9978442874 [Mr. Nirav Ambarambhai Rajpara] 91-9566711089 [Mr. Rasik Limbabhai Bhadja]
Fax No. :	Not Available
E-Mail :	evonawalltiles@gmail.com
Area:	1.67 Hectares
Location:	Owned
Locality:	Industrial

PARTNERS

Name :	Mr. Nirav Ambarambhai Rajpara
Designation :	Designated Partner
Address :	Ugmna Jape, Umiya Provision Store Mahendra Nagar, Morbi - 363642, Gujarat, India
Date of Birth/Age :	25.02.1992
Date of Appointment :	18.06.2018
DPIN No.:	08159338
PAN No.:	AWNPR6102P
Aadhaar No.:	2560 9272 6984
Name :	Mr. Rasik Limbabhai Bhadja
Designation :	Designated Partner
Address :	Shakti Industries Estate B/H. Radhe Hotel, Morbi - 363642, Gujarat, India
Date of Birth/Age :	30.01.1978
Date of Appointment :	18.06.2018

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DPIN No.:	08159339
PAN No.:	AIFPB9316D
Aadhaar No.:	5281 0181 7580
Name :	Mr. Harilal R. Rajpara
Designation :	Partner
Address :	Avadh 4, Sanala Road, Near GIDC, Morbi-363641, Gujarat, India
Date of Birth/Age :	15.04.1967
PAN No.:	APHPR5316N
Aadhaar No.:	8243 5222 5283
Name :	Mr. Kishan Rameshchandra Kanziya
Designation :	Partner
Address :	Gayatri Chowk, Vijay Nagar-1, Ravapar Road, Morbi-363641, Gujarat, India
Date of Birth/Age :	23.04.1996
PAN No.:	ERRPK8490Q
Aadhaar No.:	8595 7004 7914
Name :	Mr. Dipakbhai Bachubhai Barasara
Designation :	Partner
Address :	At Ghunada, Vijay Nagar-1, Ravapar Road, Morbi, Gujarat, India
Date of Birth/Age :	04.03.1968
PAN No.:	AIQPB0747H
Aadhaar No.:	2433 0291 0865
Name :	Mr. Dinesh Trikamjibhai Sanja
Designation :	Partner
Address :	At Ghuntu, Morbi-363642, Gujarat, India
Date of Birth/Age :	10.08.1982
PAN No.:	EJWPS0724J
Aadhaar No.:	5628 4138 7414
Name :	Mr. Jayeshbhai Veljibhai Sanja
Designation :	Partner
Address :	At Ghuntu, Morbi-363642, Gujarat, India
Date of Birth/Age :	02.07.1988
PAN No.:	ERIPS0302E
Aadhaar No.:	5945 2416 5670
Name :	Mr. Jaydip Dhirajlal Adroja
Designation :	Partner
Address :	Rajivagar, At Pipallya, Morbi, Gujarat, India
Date of Birth/Age :	01.01.1994
PAN No.:	BOVPA0280C
Aadhaar No.:	3393 8049 5348
Name :	Mr. Nirmal A Rajpara

Designation :	Partner
Address :	At Mahendra Nagar, Morbi, Gujarat, India
Date of Birth/Age :	25.02.1988
PAN No.:	ANBPR4528E
Aadhaar No.:	3033 1709 4428
Name :	Mrs. Lalitaben Hansarajbhai Rajpara
Designation :	Partner
Address :	Gautam Society, Ravapara Road, Morbi, Gujarat, India
Date of Birth/Age :	30.06.1974
PAN No.:	ALYPR2880G
Aadhaar No.:	2315 8884 2527
Name :	Mrs. Kundanben Ashvinbhai Rajpara
Designation :	Partner
Address :	Gautam Society, Ravapara Road, Morbi, Gujarat, India
Date of Birth/Age :	21.03.1977
PAN No.:	AWNPR5930K
Aadhaar No.:	3023 5502 4082
Name :	Mr. Chandulal Bachubhai Kundariya
Designation :	Partner
Address :	Bhaktiniketan-1, Sanala Road, Morbi-363641, Gujarat, India
Date of Birth/Age :	10.11.1959
PAN No.:	ACZPK3322J
Aadhaar No.:	2433 6103 6314
Name :	Mr. Chirag Manaharbhai Detroja
Designation :	Partner
Address :	Amarnath Society, Near Tapovan School, Kanya Chhtalay Road, Morbi - 363641, Gujarat, India
Date of Birth/Age :	04.02.1995
PAN No.:	CFGPD8876Q
Aadhaar No.:	6046 8780 0909
Name :	Mr. Nitinbhai Vaghjibhai Fultariya
Designation :	Partner
Address :	Pavan, Gautam Society 25, RAVapara Road, Morvi, Rajkot-363641, Gujarat, India
Date of Birth/Age :	22.04.1973
PAN No.:	AAEPF1237G
Aadhaar No.:	9852 8904 3933
Name :	Mr. Brijesh Mansukbhai Bhadja
Designation :	Partner
Address :	Chitrakur Sheri No. 6, Balaji Krupa Ni Same, Shanala Road, Morbi-363641, Gujarat, India

Date of Birth/Age :	30.01.1992
PAN No.:	BYCPB7916B
Aadhaar No.:	7212 0731 5454
Name :	Mr. Vishal Pranjivanbhai Fefar
Designation :	Partner
Address :	Chitakut Society, Street No. 6, Sanala Road, Morbi-363641, Gujarat, India
Date of Birth/Age :	14.08.1995
PAN No.:	ACXPF0666L
Aadhaar No.:	6431 3055 0570
Name :	Mr. Arvindbhai Shamjibhai Aghara
Designation :	Partner
Address :	At Bhadiyad, Morbi, Gujarat, India
Date of Birth/Age :	11.05.1982
PAN No.:	AWBPA3105H
Aadhaar No.:	3665 6592 8675
Voter ID:	KJF1427517
Name :	Mr. Savan Nitinbhai Fultariya
Designation :	Partner
Address :	At Gautam Society, Morbi, Gujarat, India
Date of Birth/Age :	17.03.1996
PAN No.:	ACHPF4223H
Aadhaar No.:	8729 8376 2305
Name :	Mrs. Manishaben Ashokbhai Rajapara
Designation :	Partner
Address :	At Mahendra Nagar, Morbi, Gujarat, India
Date of Birth/Age :	01.06.1976
PAN No.:	BGGPR3892C
Aadhaar No.:	5765 6684 9879

CONTRIBUTION DETAILS

NOT AVAILABLE

BUSINESS DETAILS

Line of Business :	<ul style="list-style-type: none"> Manufacturer of Ceramic Tiles [Confirmed by management] Manufacturer of other Non-Metallic Mineral Products. [Registered Activity]
Brand Names :	Not Available
Agencies Held :	Not Available

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Exports :	Not Available
Imports :	Not Available
Terms :	
Selling :	L/C
Purchasing :	L/C

GENERAL INFORMATION

Suppliers :	Reference:	Not Available
	Name of the Person (Designation):	--
	Contact Number:	--
	Since how long known:	--
	Maximum limit dealt:	--
	Experience:	--
	Remark	--
Customers :	End Users	
	Reference:	Not Available
	Name of the Person (Designation):	--
	Contact Number:	--
	Since how long known:	--
	Maximum limit dealt:	--
	Experience:	--
Remark	--	
No. of Employees :	Not yet appointed	
Bankers :	Bank Name:	HDFC Bank Limited
	Branch:	Ground Floor, Rajni Plaza Shop No. 2, 3-10, Opposite GIDC Marvi, Morbi – 363641, Gujarat, India
	Name of the Person (with Designation):	Mr. Mayur [Manager]
	Contact Number:	91-9924638739
	Name of Account Holder:	EVONA WALL TILES LLP
	Account Number:	50200031229731
	Account Since (Date/ Year of A/c Opening):	18.05.2018
	Average Balance Maintained	--

	(Optional):	
	Credit Facilities Enjoyed (CC/OD/Term Loan):	Current Account
	Account Operation:	Satisfactory
	Remarks: Mr. Mayur [Manager] gave positive response about subject company. They are satisfied with their banking transaction.	

Auditors :	Not Available			
Memberships :	Not Available			
Collaborators :	Not Available			
Sister Concerns :	Particulars	PAN No.:	DOI	Address
	Manthan Tilesh	AIFPB9316D	24.07.2017	Manthan Tiles 14, Shakti Industrial Estate, Behind Radhe Hotel, In NH8A, Morbi-363642, Gujarat, India
	Shree Krishna Polypack	AAJFK3646D	14.10.2018	At lakai Morbi-363650, Gujarat, India
	Shri Ram Land and Developer	ADGFS4982C	25.09.2015	Block No. 401, Vintage Villa, Near Radhe Shyam Provision, Ravapar Road, Morbi – 363641, Gujarat, India
	Balaji Tiles	AALFB5745H	--	267/4-66, AHM Narasothipatty Salem - 636010 Tamilnadu, India
	Shradha Land Developers	ACXFS2440M	23.01.2017	Ashpura Tower, Shop No. US 18, Sanala Road, Morbi – 363641
	Parth Electric Store	AADFP7467M	01.04.1998	Vora Baug, Morbi, Gujarat – 363641, Gujarat, India
	Radhe Polymers	AAUFR1013L	--	S No. 343 P Old S No. 185 P, Navasadulka, 8A National Highway, Bharantnagar, Morbi – 363642, Gujarat, India
	Simex Clay Art	ACLFS3568G	01.11.2013	Survey No. 255P, At Bela, Rangpara, Near Nilkanth Ceramic, Jetpar Road, Morbi, Gujarat, India
	Radhe PVC	AAPFR3519J	13.05.2016	S. No. 343 P, Old S. No.

	Industries			185 p, Navasadulka, 8A National Highway
	Gokul Land Developers	AAMFG2272Q	10.07.2013	Vrundavan Park, Behind Royal Park, MAhndrasinji Hospital Road, Opposite Vora Baug, Morbi, Gujarat, India

CAPITAL STRUCTURE

Particular	INR in Million
Total Obligation of Contribution:	INR 0.100 Million

FINANCIAL DATA
[all figures are in INR Million]

NEW BUSINESS

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	Yes
12	Voter Id Card No. of Proprietor / Partners	Yes
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

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20	Banking Details	Yes
21	Banking facility details	No
22	Conduct of the banking account	Yes
23	Financials, if provided	No
24	Capital in the business	Yes
25	Last accounts filed at ROC, if applicable	No
26	Turnover of firm for last three years	No
27	Reasons for variation <> 20%	--
28	Estimation for coming financial year	Yes
29	Profitability for last three years	No
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

OBSERVATION POINTS

Name of Company :	EVONA WALL TILES LLP
Address :	Survey No. 222 P3, Opposite Itamec Machinery, Near Vellona Ceramic, Jetpur Road, Village : Bela (R), Morbi, Rajkot - 363642, Gujarat, India
Person to whom we met:	Employee [Name not divulged]
Name Board :	Sighted
Location:	Easy
Landmark:	Itamec Machinery
Total Floors of the Building :	Shed type premises
Locality:	Industrial
Area of premises:	1.67 Hectares
Area :	Neutral
No. of employees seen at premises:	02 [Approx.]

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Proof of visit:	Photos and Visiting Card
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COMPUTATION OF TOTAL INCOME

MRS. MANISHABEN ASHOKBHAJ RAJAPARA [PARTNER]

(INR IN MILLION)

Particulars	31.03.2018		
PROFIT AND GAINS FROM BUSINESS AND PROFESSION			0.289
Profit before tax as per profit and loss account		0.289	
Add: Depreciation disallowed		0.001	

		0.290	
Less: Allowed depreciation		0.001	

		0.289	
Income from other sources			0.000
Bank interest income		0.000	

Total		0.000	
Gross Total Income			0.289
Less: Deductions under chapter-VIA			
80TTA interest on deposits in savings account		0.000	
Total deductions			0.000
Total income			0.289
Total income rounded off u/s 288A			0.289
COMPUTATION OF TAX ON TOTAL INCOME			
Tax on INR 0.250 million	0.000		
Tax on INR 0.039 million (0.289-0.250) @ 5%	0.002		
Tax on INR 0.289 million	-----	0.002	

		0.002	
Less: Rebate u/s 87A		0.002	

Tax payable		0.000	

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MRS. MANISHABEN ASHOKBHAJ RAJAPARA [PARTNER]

BALANCE SHEET

(INR IN MILLION)

SOURCES OF FUNDS			31.03.2018
SHAREHOLDERS FUNDS			
1] Capital Account			1.533
2] Reserves & Surplus			0.000
NETWORTH			1.533
LOAN FUNDS			
1] Secured Loans			0.000
2] Unsecured Loans			0.000
TOTAL BORROWING			0.000
DEFERRED TAX LIABILITIES			0.000
TOTAL			1.533
APPLICATION OF FUNDS			
FIXED ASSETS [Net Block]			0.918
Capital work-in-progress			0.000
INVESTMENT			0.000
DEFERRED TAX ASSETS			0.000
CURRENT ASSETS, LOANS & ADVANCES			
Inventories			0.000
Sundry Debtors			0.000
Cash & Bank Balances			0.140
Other Current Assets			0.000
Loans & Advances			0.475
Total Current Assets			0.615
Less : CURRENT LIABILITIES & PROVISIONS			
Sundry Creditors			0.000
Other Current Liabilities			0.000
Provisions			0.000
Total Current Liabilities			0.000
Net Current Assets			0.615
MISCELLANEOUS EXPENSES			0.000

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TOTAL			1.533
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PROFIT AND LOSS ACCOUNT

(INR IN MILLION)

	PARTICULARS		31.03.2018
	SALES		
	Income		0.316
	Other Income		0.000
	TOTAL		0.316
Less	EXPENSES		
	Material purchase		0.014
	Misc. expenses		0.009
	Travelling expenses		0.003
	TOTAL		0.026
	PROFIT BEFORE INTEREST AND DEPRECIATION AND AMORTISATION		0.290
Less	FINANCIAL EXPENSES		0.000
	PROFIT BEFORE DEPRECIATION AND AMORTISATION		0.290
Less/ Add	DEPRECIATION/ AMORTISATION		0.001
	NET PROFIT		0.289

COMPUTATION OF DSCR

(INR IN MILLION)

Particulars	OPERATING YEARS				
	2018-2019 [Estimated]	2019-2020 [Projected]	2020-2021 [Projected]	2021-2022 [Projected]	2022-2023 [Projected]
Net profit	2.513	4.202	10.281	15.564	20.481
Depreciation	8.260	17.737	14.851	12.456	10.464
P&P written off/ rem. To director	0.000	0.000	0.000	0.000	0.000

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Interest on term loan	1.636	6.215	4.950	3.630	2.310
Total cash accrual	12.409	28.154	30.082	31.650	33.255
Term loan installment	0.500	9.000	12.000	12.000	12.000
Interest on term loan	1.636	6.215	4.950	3.630	2.310
Total cash outflow	2.136	15.215	16.950	15.630	14.310
DEBT service coverage ratio	5.81	1.85	1.77	2.02	2.32
Average DSCR			2.60		

CASH FLOW STATEMENT

(INR IN MILLION)

Particulars	OPERATING YEARS				
	2018-2019 [Estimated]	2019-2020 [Projected]	2020-2021 [Projected]	2021-2022 [Projected]	2022-2023 [Projected]
Depreciation	8.260	17.737	14.851	12.456	10.464
Net profit (after tax)	2.513	4.202	10.281	15.564	20.481
Cash accrual	10.773	21.939	25.132	28.020	30.945
ADD OTHER SOURCE OF FUND					
Increase in equity	40.000	0.000	0.000	0.000	0.000
Increase in term loan/debenture	50.500	0.000	0.000	0.000	0.000
Increase in unsecured deposit	42.100	0.000	0.000	0.000	0.000
Increase in deferred liabilities	0.000	0.000	0.000	0.000	0.000
Increase in bank borrowings	30.000	0.000	0.000	0.000	0.000
Increase in other current liability	12.077	12.007	2.477	2.869	2.776
Decrease in inventory	0.000	0.000	0.000	0.000	0.000

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Decrease in book debt	0.000	0.000	0.000	0.000	0.000
Decrease in other current assets	0.000	0.000	0.000	0.000	0.000
Decrease in non-current assets	0.000	0.440	0.440	0.440	0.440
Decrease in fixed assets	0.000	0.000	0.000	0.000	0.000
Increase in other	0.000	0.000	0.000	0.000	0.000
Decrease in other	0.000	0.000	0.000	0.000	0.000
Total Fund Available	185.450	34.386	28.049	31.329	34.161
Deduct					
Decrease in equity	0.000	0.000	0.000	0.000	0.000
Decrease in term loan/debenture	0.000	12.000	12.000	12.000	12.000
Decrease in deferred liabilities	0.000	0.000	0.000	0.000	0.000
Decrease in unsecured deposit	0.000	0.000	0.000	0.000	0.000
Decrease in bank borrowing	0.000	0.000	0.000	0.000	0.000
Decrease in other current liabilities	0.000	0.000	0.000	0.000	0.000
Increase in inventory	23.075	12.375	3.300	3.150	3.000
Increase in book debt	30.450	8.250	4.900	4.000	4.100
Increase in other current assets	1.141	1.746	2.339	2.179	2.261
Increase in fixed assets	125.049	0.000	0.000	0.000	0.000
Increase in fixed assets	5.460	0.000	0.000	0.000	0.000
Increase in non-current assets	0.000	0.000	5.000	9.500	12.500
Dividend/drawing	0.000	0.000	0.000	0.000	0.000
Any other	0.000	0.000	0.000	0.000	0.000

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Total outlay	185.175	34.371	27.539	30.829	33.861
Balance surplus/shortfall	0.275	0.15	0.510	0.500	0.300
Opening cash balance	0.000	0.275	0.290	0.800	1.300
Closing cash balance	0.275	0.290	0.800	1.300	1.600

ASSESSMENT OF WORKING CAPITAL REQUIREMENT

OPERATING STATEMENT

(INR IN MILLION)

Particulars	OPERATING YEARS				
	2018-2019 [Estimated]	2019-2020 [Projected]	2020-2021 [Projected]	2021-2022 [Projected]	2022-2023 [Projected]
Domestic Sales	47.175	185.975	209.050	228.500	247.800
Export sales	0.000	0.000	0.000	0.000	0.000
Gross sales	47.175	185.975	209.050	228.500	247.800
Less: Excise duty	0.000	0.000	0.000	0.000	0.000
Net sales	47.175	185.975	209.050	228.500	247.800
Other income	0.000	0.000	0.000	0.000	0.000
Total income	47.175	185.975	209.050	228.500	247.800
% age rise in net sales	100.00%	100.00%	100.00%	100.00%	100.00%
Cost of Sales:					
Raw-materials					
(a) Imported	0.000	0.000	0.000	0.000	0.000
(b) Indigenous	0.000	0.000	0.000	0.000	0.000
ii) Other spares					
(a) Imported	0.000	0.000	0.000	0.000	0.000
(b) Indigenous	0.000	0.000	0.000	0.000	0.000
iii) Packing material	0.427	1.280	1.408	1.536	1.664

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iv) Power and fuel	22.115	67.136	73.849	80.649	87.546
v) Direct labour (factory wage-salary)	1.040	3.432	3.775	4.153	4.568
vi) Other Mgf. expenses	0.400	1.200	1.320	1.440	1.560
vii) Depreciation	8.260	17.737	14.851	12.456	10.464
viii) Sub-total	57.242	172.685	184.453	197.384	210.777
Add: Opening stocks in process	0.000	0.000	0.000	0.000	0.000
Deduct: Closing stocks in process	0.000	0.000	0.000	0.000	0.000
COST OF PRODUCED	57.242	172.685	184.453	197.384	210.777
Add: Opening stocks of finished goods	0.000	16.825	22.850	25.000	26.900
Add: Opening stocks of finished goods	16.825	22.850	25.000	26.900	28.700
Total Cost of Sale	40.417	166.660	182.303	195.484	208.977
Selling, general and administrative expenses	0.708	2.790	3.136	3.428	3.717
Sub-Total	41.124	169.449	185.439	198.912	212.694
Operating Profit Before Interest	6.051	16.526	23.611	29.588	35.106
Bank interest	0.825	3.300	3.000	3.000	3.000
Interest on term loan	1.636	6.215	4.950	3.630	2.310
Operating Profit /(Loss) after Interest	3.590	7.011	15.361	22.658	29.496
Add: Other non-operating income	0.000	0.000	0.000	0.000	0.000
Deducted other non operating expenses	0.000	0.000	0.000	0.000	0.000
Net other non-operating income/expenses	0.000	0.000	0.000	0.000	0.000

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Profit before tax/(Loss)	3.590	7.011	15.361	22.858	29.496
Provision for taxes	1.077	2.809	5.080	7.094	9.015
Net Profit/loss					
a) Profit trans. To profit loss a/c	2.513	4.202	5.281	6.064	7.981
b) Divided rate	0%	0%	49%	61%	61%
Dividend paid/withdrawals	0.000	0.000	5.000	9.500	12.500
Retained Profit/Net Profit	100.00	100.00	51.37	38.96	38.97

ANALYSIS OF BALANCE SHEET

(INR IN MILLION)

Particulars	OPERATING YEARS				
	2018-2019 [Estimated]	2019-2020 [Projected]	2020-2021 [Projected]	2021-2022 [Projected]	2022-2023 [Projected]
CURRENT LIABILITIES					
Short term borrowings from Banks (including bills purchase and discounted and the excess borrowings placed on repayment basis)					
(i) From applicant bank	30.000	30.000	30.000	30.000	30.000
(ii) From other banks	0.000	0.000	0.000	0.000	0.000
(iii) (of which BP & BD)	0.000	0.000	0.000	0.000	0.000
Sub-Total (A)	30.000	30.000	30.000	30.000	30.000
Short-term borrowings from others	0.000	0.000	0.000	0.000	0.000
Sundry Creditors (Trade)	1.950	9.200	9.400	10.250	11.100
Advance/progress payments from customers/deposits from dealers	0.000	0.000	0.000	0.000	0.000
Provision for taxation	1.077	2.809	5.080	7.094	9.015

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Dividend payable	0.000	0.000	0.000	0.000	0.000
Other statutory liabilities /deferred tax	0.000	0.000	0.000	0.000	0.000
Deposits/instalment of term loan/DPG/debenture, etc.	9.000	12.000	12.000	12.000	12.000
Other current liabilities and provisions	0.050	0.075	0.0080	0.085	0.090
Sub-Total (B)	12.077	24.084	26.560	29.429	32.205
Total Current Liabilities	42.077	54.084	56.560	59.429	62.205
TERM LIABILITIES					
WCTL	0.000	0.000	0.000	0.000	0.000
Vehicles loan (HDFC car loan)	0.000	0.000	0.000	0.000	0.000
Term loan	50.500	38.500	26.500	14.500	2.500
Deferred payment credit	0.000	0.000	0.000	0.000	0.000
Term deposit (payable after 1 year)	0.000	0.000	0.000	0.000	0.000
Unsecured loans	42.100	42.100	42.100	42.100	42.100
TOTAL TERM LIABILITIES	92.600	80.600	68.600	56.600	44.600
TOTAL OUTSIDE LIABILITIES	134.677	134.684	125.160	116.029	106.805
NET WORTH					
Partners' Capital	40.000	40.000	40.000	40.000	40.000
General Reserve	0.000	0.000	0.000	0.000	0.000
Share premium	0.000	0.000	0.000	0.000	0.000
Share applicant money	0.000	0.000	0.000	0.000	0.000
Surplus(+) or deficit(-)in Profit & Loss Account	2.513	6.715	11.996	18.060	26.041
NET WORTH	42.513	46.715	51.996	58.060	66.041

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TOTAL LIABILITIES	177.190	181.399	177.156	174.089	172.846
CURRENT ASSETS					
Cash and Bank balance	0.275	0.290	0.800	1.300	1.600
Investments (other than long term)	0.000	0.000	0.000	0.000	0.000
(i) Government and GEB and other deposit	0.000	0.000	0.000	0.000	0.000
(ii) Receivable other than deferred and export	30.450	38.700	43.600	47.600	51.700
(i) Receivables other than deferred and export receivables (including bills purchased and discounted by bankers)	0.000	0.000	0.000	0.000	0.000
(ii) Export receivables	0.000	0.000	0.000	0.000	0.000
Instalments of deferred receivables (due within one year)	0.000	0.000	0.000	0.000	0.000
Inventory :					
(i) Raw materials					
(a) Imported	0.000	0.000	0.000	0.000	0.000
(b) Indigenous	6.250	12.600	13.750	15.000	16.200
(ii) Stocks-in-process	0.000	0.000	0.000	0.000	0.000
(iii) Finished goods	16.825	22.850	25.000	26.900	28.700
(iv) Other consumables spare and fuel					
a) Imported	0.000	0.000	0.000	0.000	0.000
b) Indigenous	0.000	0.000	0.000	0.000	0.000
Advances to suppliers of RM and store/spare	0.000	0.000	0.000	0.000	0.000
Advance payment of taxes	1.077	2.809	5.080	7.094	9.015
Other current assets	0.065	0.078	0.145	0.310	0.650
TOTAL CURRENT ASSETS	54.941	77.327	88.375	98.204	107.865

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FIXED ASSETS					
Gross block	125.049	125.049	125.049	125.049	125.049
Depreciation to Date	8.260	25.997	40.848	53.304	63.768
Net block	116.789	99.052	84.201	71.745	61.281
OTHER NON-CURRENT ASSETS					
Investments/ Book debts/advances / deposits which are not current assets					
(i) (a) Investments in subsidiary companies/affiliates	0.000	0.000	0.000	0.000	0.000
(b) Other	0.000	0.000	0.000	0.000	0.000
Non-consumable stores and spares	0.000	0.000	0.000	0.000	0.000
Other miscellaneous assets including dues from directors from directors	3.700	3.700	3.700	3.700	3.700
TOTAL OTHER NON-CUR ASSETS	3.700	3.700	3.700	3.700	3.700
Intangible Assets (Patents. Goodwill, Preliminary & formation expenses, bad & doubtful debts not provided for, etc.)	1.760	1.320	0.880	0.440	0.000
TOTAL ASSETS	177.190	181.399	177.156	174.089	172.846
TANGIBLE NETWORTH	40.753	45.395	51.116	57.620	66.041
NET WORKING CAPITAL	12.864	23.243	31.815	38.775	45.660
Current Ratio	1.31	1.43	1.56	1.65	1.73
Total Outside Liabilities/ Tangible Net Worth	3.30	2.97	2.45	2.01	1.62
Total Term Liabilities/ Tangible Net Worth	2.27	1.78	1.34	0.98	0.68

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FUNDS FLOW STATEMENT

(INR IN MILLION)

Particulars	OPERATING YEARS				
	2018-2019 [Estimated]	2019-2020 [Projected]	2020-2021 [Projected]	2021-2022 [Projected]	2022-2023 [Projected]
SOURCES					
Profit before tax	2.513	4.202	10.281	15.584	20.481
Add : Depreciation	8.260	17.737	14.851	12.456	10.484
Increase in capital	40.000	0.000	0.000	0.000	0.000
Increase in term liabilities (incl. Deposit)	92.600	0.000	0.000	0.000	0.000
Decrease in fixed assets	0.000	0.000	0.000	0.000	0.000
Decrease in other non- current/integ. Assets	0.000	0.440	0.440	0.440	0.440
Total	143.373	22.379	25.572	28.460	31.385
USES					
Net loss	0.000	0.000	0.000	0.000	0.000
Decrease in term loans	0.000	12.000	12.000	12.000	12.000
Increase in fixed assets	125.049	0.000	0.000	0.000	0.000
Increase in other non-current assets	5.460	0.000	0.000	0.000	0.000
Dividend payment /drawing	0.000	0.000	5.000	9.500	12.500
Other	--	--	--	--	--
Total	130.509	12.000	17.000	21.500	24.500
Long term surplus/deficit	12.864	10.379	8.572	6.960	6.886
Increase/decrease in current assets	54.941	22.386	11.049	9.829	9.661

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Increase/decrease in other current liability	12.077	12.007	2.477	2.869	2.778
Increase/decrease in working capital gap	42.864	10.379	8.572	6.960	6.885
Net surplus/deficit	(30.000)	0.000	0.000	0.000	0.000
Increase/decrease in bank borrowing	30.000	0.000	0.000	0.000	0.000
Break up of					
Increase/decrease in raw material	6.250	6.350	1.150	1.250	1.200
Increase/decrease in stock in process	0.000	0.000	0.000	0.000	0.000
Increase/decrease in finished goods	16.825	6.025	2.150	1.900	1.800
Increase/decrease in receivable domestic	30.425	8.250	4.900	4.000	4.100
Increase/decrease in receivable-export	0.000	0.000	0.000	0.000	0.000
Increase/decrease in store-spare	0.000	0.000	0.000	0.000	0.000
Increase/decrease in other current assets	1.416	1.761	2.849	2.679	2.581
Total	54.941	22.386	11.049	9.829	9.661

COMPARATIVE STATEMENT OF CURRENT ASSETS AND CURRENT LIABILITIES

(INR IN MILLION)

Particulars	OPERATING YEARS				
	2018-2019 [Estimated]	2019-2020 [Projected]	2020-2021 [Projected]	2021-2022 [Projected]	2022-2023 [Projected]
CURRENT ASSETS					

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Raw materials					
(a) Imported	0.000	0.000	0.000	0.000	0.000
(months' consumption)	0.00	0.00	0.00	0.00	0.00
(b) Indigenous	6.250	12.600	13.750	15.000	16.200
(months' consumption)	0.00	0.00	0.00	0.00	0.00
Other consumable spares					
(a) Imported	0.000	0.000	0.000	0.000	0.000
(months' consumption)	0.00	0.00	0.00	0.00	0.00
(b) Indigenous	0.000	0.000	0.000	0.000	0.000
(months' consumption)	0.00	0.00	0.00	0.00	0.00
Stocks-in-process	0.000	0.000	0.000	0.000	0.000
(months' cost of production)	0.00	0.00	0.00	0.00	0.00
Finished Goods	16.825	22.850	25.000	26.900	28.700
(months' cost of sales)	5.00	1.65	1.65	1.65	1.65
Receivables other than export and deferred receivables	30.450	38.700	43.600	47.600	51.700
(months' domestic sales)	7.76	2.50	2.50	2.50	2.50
Export receivables (ind. BP/BD)	0.000	0.000	0.000	0.000	0.000
(months' export sales)	0.00	0.00	0.00	0.00	0.00
Other current assets including cash and bank balances and deferred receivables	1.416	3.177	6.025	8.704	11.265
Total Current Assets	54.941	77.327	88.375	98.204	107.865
CURRENT LIABILITIES					
Creditors for purchases (Trade)	1.950	9.200	9.400	10.250	11.100
(months' purchases)	0.75	1.25	1.25	1.25	1.25
Advances from customers	0.000	0.000	0.000	0.000	0.000
Statutory Liabilities	1.077	2.809	5.080	7.094	9.015
Other current liabilities	9.050	12.075	12.080	12.085	12.090
Total current liabilities	12.077	24.084	26.560	29.428	32.205

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**COMPUTATION OF MAXIMUM PERMISSIBLE BANK FINANCE FOR
WORKING CAPITAL**

(INR IN MILLION)

Particulars	OPERATING YEARS				
	2018-2019 [Estimated]	2019-2020 [Projected]	2020-2021 [Projected]	2021-2022 [Projected]	2022-2023 [Projected]
Nayak committee					
Projected turnover	47.175	185.975	209.050	228.500	247.800
Units requirement 25%	11.794	46.494	52.263	57.125	61.950
Min. NWC to be brought in by unit 5%	2.359	9.299	10.453	11.425	12.390
Actual/projected NWC	12.864	23.243	31.815	38.775	45.660
Item No. 2-3	9.435	37.195	41.810	45.700	49.560
Item No. 2-4	(1.070)	23.251	20.448	18.350	16.290
Permissible limit	(1.070)	23.251	20.448	18.350	16.290
PBS Method					
Total CA	4.941	77.327	88.375	98.204	107.865
Other CL	12.077	24.084	26.560	29.429	32.205
WCG	42.864	53.243	61.815	68.775	75.660
NWC (actual/projected)	12.864	23.243	31.815	38.775	45.660
Assessed bank finance	30.000	30.000	30.000	30.000	30.000
NWC to TCA%	23.41	30.06	36.00	39.48	42.33
Bank fin. To TCA%	54.60	38.80	33.95	30.55	27.81
Sundry creditor to TCA%	3.55	11.90	10.64	10.44	10.29
Other CL to TCA%	18.43	19.25	19.42	19.53	19.57
Inventories to net sale	178.53	69.58	67.66	66.93	66.14

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Receivable to gross sale	235.60	75.95	76.13	76.04	76.15
S. creditor to purchase	22.78	38.05	37.95	38.02	38.16
PBT/net sale %	7.61%	3.77%	7.35%	9.92%	11.90%
PBT/TNW	8.81%	15.44%	30.05%	39.32%	44.66%
ROI (PBT/Total Asset)%	2.03%	3.86%	8.67%	13.02%	17.07%

BREAK-EVEN ANALYSIS

(INR IN MILLION)

Particulars	OPERATING YEARS				
	2018-2019 [Estimated]	2019-2020 [Projected]	2020-2021 [Projected]	2021-2022 [Projected]	2022-2023 [Projected]
VARIABLE COST					
Raw material	25.000	81.900	89.250	97.150	104.975
Packing material	0.427	1.280	1.408	1.536	1.664
Consumable s & P	0.000	0.000	0.000	0.000	0.000
Power and fuel	22.115	67.136	73.849	80.649	87.546
Repairs and maintenance	0.400	1.200	1.320	1.440	1.560
Distribution expenses	0.000	0.000	0.000	0.000	0.000
Int. on W/C	0.825	3.300	3.300	3.300	3.300
Total	48.767	154.816	169.127	184.075	199.045
Contribution	15.233	37.184	42.073	46.325	50.555
FIXED COST					
Direct wages and salary	1.040	3.432	3.775	4.153	4.568
Other factory overhead	0.000	0.000	0.000	0.000	0.000
Depreciation	8.260	17.737	14.851	12.456	10.464
Sales expenses	0.000	0.000	0.000	0.000	0.000

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Int. on TL	1.636	6.215	4.950	3.630	2.310
Administrative exp.	0.708	2.790	3.136	3.430	3.717
Royalty-known how	--	--	--	--	--
Total	11.644	30.174	26.712	23.667	21.059
Operating profit	3.590	7.011	15.361	22.658	29.496
P/V ratio	23.80%	19.37%	19.92%	20.11%	20.25%
BEP at sale	48.918	155.801	134.089	117.708	103.972
Safety margin	15.082	36.199	77.111	112.692	145.628
Safety margin%	23.57%	18.85%	36.51%	48.91%	58.34%

NETWORTH STATEMENT

MR. JAYESHBHAI VELJIBHAI SANJA

(INR IN MILLION)

BANK

Bank	Branch	S/B/C/D/ a/c No.	Present balance	Last 6 months avg. bal.
Central Bank of India	Morvi Branch	SB 036301100010867	1.849	1.849
OBC	Morvi Branch	SB 05862011002795	0.007	0.007

MOVABLE PROPERTY

Capital invested in business

Name of the company/firm	Amount
Evona Tiles LLP	2.400

Other investments/ assets

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Name of the company/firm	Amount
Cash and Bank Balance	0.200

LIABILITIES

As Borrower

Borrowed from	Purpose of loan	Amt. of loan	Outstanding balance
Unsecured loan	Business	1.500	1.500

LEGAL HEIR/FAMILY PARTICULARS

Name	Occupation	Relation	Age	Marital Status	Address
Mrs. Sonal Jayeshbhai Sanja	Housewife	Wife	25	Married	At Ghuntu, Morbi-363642, Gujarat, India
Mr. Jenil Jayeshbhai Sanja	Study	Son	2.5	Single	

NETWORTH STATEMENT

MR. CHIRAG MANAHARBHAI DETROJA

(INR IN MILLION)

BANK

Bank	Branch	S/B/C/D/ a/c No.	Present balance	Last 6 months avg. bal.
IDBI Bank	Morvi Branch	SB 0696104000128902	0.367	0.367

MOVABLE PROPERTY

Capital invested in business

Name of the company/firm	Amount
Evona Tiles LLP	2.000

Other investments/ assets

Name of the company/firm	Amount
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Cash and Bank Balance	0.400
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NETWORTH STATEMENT

MR. VISHAL PRANJIVANBHAI FEFAR

(INR IN MILLION)

BANK

Bank	Branch	S/B/C/D/ a/c No.	Present balance	Last 6 months avg. bal.
Syndicate Bank	Morvi Branch	SB 114004082262	0.001	0.001
RDC Bank	Morvi Branch	SB 71512200074246	0.001	0.001

MOVABLE PROPERTY

Capital invested in business

Name of the company/firm	Amount
Evona Tiles LLP	1.200

Other investments/ assets

Name of the company/firm	Amount
Cash and Bank Balance	0.400

LEGAL HEIR/FAMILY PARTICULARS

Name	Occupation	Relation	Age	Marital Status	Address
Mrs. Bhavnaben Pranjivanbhai Fefar	Housewife	Mother	43	Married	Chitakut Society, Streed No. 6, Sanala Road, Morbi-363641, Gujarat, India
Mr. Pranjivanbhai Vithalbhai Fefar	Business	Father	45	Married	
Mr. Uttam Pranjivanbhai Fefar	Business	Brother	20	Single	

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NETWORTH STATEMENT

MRS. MANISHABEN ASHOKBHAI RAJAPARA

(INR IN MILLION)

BANK

Bank	Branch	S/B/C/D/ a/c No.	Present balance	Last 6 months avg. bal.
BOB Bank	Morvi Branch	SB 3630100027126	0.001	0.001
Post Saving	Morvi Branch	SB 3434528881	0.004	0.004
Saurashtra Gramin Bank	Morvi Branch	SB 78018587294	0.002	0.002

DETAILS OF ASSETS

IMMOVABLE PROPERTY

Assets	Own/joint name	Freehold or lease hold	Location/address	Purchase cost	Present value
Non Agri land					
Residential	Own	Freehold	Plot No. 50, 51 at Uma Village, Morbi	0.914	5.000

MOVABLE PROPERTY

Capital invested in business

Name of the company/firm	Amount
Evona Tiles LLP	2.000

Other investments/ assets

Name of the company/firm	Amount
Cash and Bank Balance	0.100

LIABILITIES

As Borrower

Borrowed from	Purpose of loan	Amt. of loan	Outstanding balance
Unsecured loan	Business	1.500	1.500

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Legal heir/family particulars

Name	Occupation	Relation	Age	Marital Status	Address
Mr. Ashokbhai Rajapara	Business	Husband	44	Married	At Mahendra Nagar, Morbi, Gujarat, India
Mr. Avinash Ashokbhai Rajapar	Business	Son	20	Single	
Mr. Yash Ashokbhai Rajapar	Business	Son	17	Single	

NETWORTH STATEMENT

MR. SAVAN NITINBHAI FULTARIYA

(INR IN MILLION)

BANK

Bank	Branch	S/B/C/D/ a/c No.	Present balance	Last 6 months avg. bal.
HDFC Bank	Morvi Branch	SB 50100044416873	0.004	0.010

MOVABLE PROPERTY

Capital invested in business

Name of the company/firm	Amount
Evona Tiles LLP	1.200

Other investments/ assets

Name of the company/firm	Amount
Cash and Bank Balance	0.300

LEGAL HEIR/FAMILY PARTICULARS

Name	Occupation	Relation	Age	Marital Status	Address
Mrs. Shitalben Nitinbhai Fultariya	Housewife	Mother	45	Married	At Gautam Society, Ravapar Road, Morbi, Gujarat,
Mr. Nitinbhai Vaghjbhai Fultariya	Business	Father	45	Married	

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NETWORTH STATEMENT

MR. ARVINDBHAI SHAMJIBHAI AGHARA

(INR IN MILLION)

BANK

Bank	Branch	S/B/C/D/ a/c No.	Present balance	Last 6 months avg. bal.
The Co. Op. Bank of Rajkot	Morvi Branch	SB 0005100100008213	0.010	0.010

DETAILS OF ASSETS

IMMOVABLE PROPERTY

Assets	Own/joint name	Area	Location/address	Purchase cost	Present value
No Agri land					
Residential	Joint	5004 Sq. Ft.	Plot No. 4p, 5p, S No. 43. Trajpur	0.093	2.000

MOVABLE PROPERTY

Capital invested in business

Name of the company/firm	Amount
Evona Tiles LLP	1.200

Other investments/ assets

Name of the company/firm	Amount
Cash and Bank Balance	0.300

LEGAL HEIR/FAMILY PARTICULARS

Name	Occupation	Relation	Age	Marital Status	Address
Mrs. Meenaben Arvindbhai Aghara	Housewife	Wife	34	Married	At Bhadiyad,

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Dhayani Arvindbhai Aghara	Study	Daughter	4	Single	Morbi 363642, Gujarat, India
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NETWORTH STATEMENT

MR. BRIJESH MANSUKBHAJ BHADJA

(INR IN MILLION)

BANK

Bank	Branch	S/B/C/D/ a/c No.	Present balance	Last 6 months avg. bal.
SBI	Morvi Branch	SB 2086755959	0.005	0.005

MOVABLE PROPERTY

Capital invested in business

Name of the company/firm	Amount
Evon Tiles LLP	1.200

Other investments/ assets

Name of the company/firm	Amount
Cash and Bank Balance	0.300

LEGAL HEIR/FAMILY PARTICULARS

Name	Occupation	Relation	Age	Marital Status	Address
Mrs. Priya Brijesh Bhadja	Housewife	Wife	26	Married	Chitrakur Sheri No. 6, Balaji Krupa Ni Same, Shanala Road, Morbi-363641, Gujarat, India

NETWORTH STATEMENT

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MR. NITINBHAI VAGHJIBHAI FULTARIYA

(INR IN MILLION)

BANK

Bank	Branch	S/B/C/D/ a/c No.	Present balance	Last 6 months avg. bal.
HDFC Bank	Morvi Branch	SB 50100044347089	0.029	0.029
BOB	Morvi Branch	SB 03630100028433	0.042	0.042
Kotak Mahindra Bank	Morvi Branch	Saving bank	0.004	0.004
SBI	Morvi Branch	SB 56376008473	0.010	0.010

DETAILS OF ASSETS

IMMOVABLE PROPERTY

Assets	Own/joint name	Freehold lease hold	or	Location/address	Purchase cost	Present value
No Agri land						
Residential Flat	Own	Freehold		Plot no. 11. 177/1, Shiv Palace Apartment, Morbi	0.975	4.000
Residential Land	Own	Freehold		At Morbi	1.460	6.000
Agri. Land	Own	Freehold		At Shanala, Morbi	0.215	3.000
	Own	Freehold		Morbi	0.076	4.000

MOVABLE PROPERTY

Capital invested in business

Name of the company/firm	Amount
Evona Tiles LLP	1.600

Other investments/ assets

Name of the company/firm	Amount
Bank Balance	0.400
Loans and Advances	4.000

LIABILITIES

As Borrower

Borrowed from	Purpose of loan	Amt. of loan	Outstanding balance
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Unsecured loan	--	1.600	1.600
LIC Loan	Business	0.400	0.400

LEGAL HEIR/FAMILY PARTICULARS

Name	Occupation	Relation	Age	Marital Status	Address
Mrs. Shitalben Nitinbhai Fultariya	Housewife	Wife	45	Married	"Pavan", Gautam Society, RAvapar Road, Morbi-363641
Mr. Savanbhai Nitinbhai Fultariya	Business	Son	22	Single	

NETWORTH STATEMENT

MR. CHANDULAL BANCHUBHAI KUNDARIYA

(INR IN MILLION)

BANK

Bank	Branch	S/B/C/D/ a/c No.	Present balance	Last 6 months avg. bal.
Bank of India	Morvi Branch	SB 311610110018705	0.036	0.005
Axis Bank	Morvi Branch	SB 662010100001564	0.565	0..565

MOVABLE PROPERTY

Capital invested in business

Name of the company/firm	Amount
Evona Tiles LLP	2.000

Other investments/ assets

Name of the company/firm	Amount
Cash and Bank Balance	0.500

LEGAL HEIR/FAMILY PARTICULARS

Name	Occupation	Relation	Age	Marital Status	Address
Mrs. Hemlataben Chandulal Kundariya	Housewife	Wife	55	Married	Bhaktiniketan-1,

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Mr. Hiren Chandulal Kundariya	Study	Son	30	Single	Sanala Road, Morbi-363641, Gujarat, India
Mr. Jalpa Hirenbhai Kundariya	Study	Son	29	Single	

NETWORTH STATEMENT

MRS. KUNDANBEN ASHVINBHAI RAJPARA

(INR IN MILLION)

BANK

Bank	Branch	S/B/C/D/ a/c No.	Present balance	Last 6 months avg. bal.
RDC	Darbhargadh Morvi Branch	SB 114003184639	0.003	0.003
Saurashtra Gramin Bank	Morvi Branch	SB 78018587283	0.002	0.002

DETAILS OF ASSETS

IMMOVABLE PROPERTY

Assets	Own/joint name	Freehold or lease hold	Location/address	Purchase cost	Present value
Non Agri land					
Residential Flat	Own	Freehold	Flat No. 501, Morbi	0.083	4.000
Residential	--	--	--	--	--
Residential Plot	Own	Freehold	Plot No. 6,83,84 Uma Village, Morbi	1.432	4.000
Residential Plot	Own	Freehold	Plot No. 34,35 at Morbi	0.083	2.000

MOVABLE PROPERTY

Capital invested in business

Name of the company/firm	Amount
Evona Tiles LLP	2.000

Other investments/ assets

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Name of the company/firm	Amount
Cash and Bank Balance	0.100

LIABILITIES

As Borrower

Borrowed from	Purpose of loan	Amt. of loan	Outstanding balance
Unsecured loan	Business	3.100	3.100

LEGAL HEIR/FAMILY PARTICULARS

Name	Occupation	Relation	Age	Marital Status	Address
Mr. Ashvinbhai Rajpara	Business	Husband	45	Married	At Mahendra Nagar, Taluka, Morbi-363642, Gujarat, India
Mr. Abhi Ashvinbhai Rajpara	Study	Daughter	17	Single	
Ms. Aditi Ashvinbhai Rajpara	Study	Daughter	13	Single	

NETWORTH STATEMENT

MRS. LALITABEN HANSARAJBHAI RAJPARA

(INR IN MILLION)

BANK

Bank	Branch	S/B/C/D/ a/c No.	Present balance	Last 6 months avg. bal.
BOI	Morvi Branch	SB 3160310000524	0.001	0.001
RDC	Darbargadh Morvi Branch	SB 114001655625	0.003	0.003
Saurashtra Gramin Bank	Morvi Branch	SB 78018587272	0.002	0.002
Post saving	Morvi Branch	SB 3421965064	0.001	0.001

DETAILS OF ASSETS

IMMOVABLE PROPERTY

Assets	Own/joint name	Freehold or lease hold	Location/address	Purchase cost	Present value
Non Agri land					
Residential Plot	Own	Freehold	Plot No. 87, 130	0.728	4.000

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			Uma Village Morbi		
Residential Plot	Own	Freehold	Plot No. at Morbi	0.032	1.000

MOVABLE PROPERTY

Capital invested in business

Name of the company/firm	Amount
Evona Tiles LLP	2.000
Simex Clay Art	2.538

Other investments/ assets

Name of the company/firm	Amount
Cash and Bank Balance	0.162

LIABILITIES

As Borrower

Borrowed from	Purpose of loan	Amt. of loan	Outstanding balance
Unsecured loan	Business	3.700	3.700

Legal heir/family particulars

Name	Occupation	Relation	Age	Marital Status	Address
Mr. Hanshrajibhai Rajpara	Business	Husband	49	Married	Gautam Society, Ravpar Road, Morbi-363641
Mr. Vaibhav Hanshrajibhai Rajpara	Study	Son	19	Single	

NETWORTH STATEMENT

MR. NIRMALBHAI A. RAJPARA

(INR IN MILLION)

BANK

Bank	Branch	S/B/C/D/ a/c No.	Present balance	Last 6 months avg. bal.
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RDC	Darbargadh Morvi Branch	SB 114003184695	0.091	0.091
Saurashtra Gramin Bank	Morvi Branch	SB 78018587272	0.002	0.002

DETAILS OF ASSETS

IMMOVABLE PROPERTY

Assets	Own/joint name	Freehold or lease hold	Location/address	Purchase cost	Present value
Non Agri land					
Residential Flat	Own	Freehold	Flat No. 602, Shyam Park	0.855	4.000
Residential	Own	Freehold	Plot No. 17 at Radhenagar	0.105	1.000
Residential plot at Uma Village	Own	Freehold	Plot No. 17, 107, 108, 124, 125, 11 Uma Village, Morbi	1.356	7.000
Residential Land	Own	Freehold	Plot No. 6, Vora Baubi	0.536	3.000

MOVABLE PROPERTY

Capital invested in business

Name of the company/firm	Amount
Evona Tiles LLP	2.000
Radhe Polymers	0.498
Radhe Pvc Industrial	0.872

Other investments/ assets

Name of the company/firm	Amount
Cash and Bank Balance	0.130

LIABILITIES

As Borrower

Borrowed from	Purpose of loan	Amt. of loan	Outstanding balance
Unsecured loan	Business	2.151	2.151

LEGAL HEIR/FAMILY PARTICULARS

Name	Occupation	Relation	Age	Marital Status	Address
Mrs. Alpaben Nirmal Rajpara	Housewife	Wife	25	Married	At Ghuntu,

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Mr. Premil Nirmal Rajpara	--	Son	3	Single	Morbi-363642, Gujarat, India
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NETWORTH STATEMENT

MR. JAYDIP DHIRAJLAL ADROJA

(INR IN MILLION)

BANK

Bank	Branch	S/B/C/D/ a/c No.	Present balance	Last 6 months avg. bal.
Dena Bank	Pipaliya Branch	SB 172810031154	0.107	0.107
Allahabad Bank	Morvi Branch	SB 50341544995	0.021	0.021

MOVABLE PROPERTY

Vehicles

Type of vehicle	Registration no.	Model	Year of make	Cost at the time of purchase	Present value
Hyundai 110	110	2017	2017	0.548	0.548

Capital invested in business

Name of the company/firm	Amount
Evona Tiles LLP	2.400

Other investments/ assets

Name of the company/firm	Amount
Cash and Bank Balance	0.302

LIABILITIES

As Borrower

Borrowed from	Purpose of loan	Amt. of loan	Outstanding balance
Unsecured loan	Business	1.250	1.250
ICICI Bank Car Loan	Car	0.400	0.400

Legal heir/family particulars

Name	Occupation	Relation	Age	Marital Status	Address
Mrs. Mitaliben	Housewife	Wife	25	Married	Rajivagar, at

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Jaydipbhai Adroja					Pipallya, Morbi, Gujarat, India
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NETWORTH STATEMENT

MR. DINESH TRIKAMJIBHAI SANJA

(INR IN MILLION)

BANK

Bank	Branch	S/B/C/D/ a/c No.	Present balance	Last 6 months avg. bal.
Bank of India	Morvi Branch	SB 036301100010867	0.005	0.005

MOVABLE PROPERTY

Capital invested in business

Name of the company/firm	Amount
Evona Tiles LLP	2.400

Other investments/ assets

Name of the company/firm	Amount
Cash and Bank Balance	0.100

LIABILITIES

As Borrower

Borrowed from	Purpose of loan	Amt. of loan	Outstanding balance
Unsecured loan	Business	1.000	1.000

LEGAL HEIR/FAMILY PARTICULARS

Name	Occupation	Relation	Age	Marital Status	Address
Mrs. Aruna Dhirajlal Adroja	Housewife	Wife	35	Married	At, Ghuntu, Taluka Morbi 363642
Karv Dhirajlal Adroja	Study	Son	2.5	Single	

NETWORTH STATEMENT

MR. RASIK LIMABHAI BHADJA

(INR IN MILLION)

BANK

Bank	Branch	S/B/C/D/ a/c No.	Present balance	Last 6 months avg. bal.
Bank of India	Morvi Branch	SB 819010110004149	0.087	0.087

DETAILS OF ASSETS

IMMOVABLE PROPERTY

Assets	Own/joint name	Area	Freehold or lease hold	Location/address	Purchase cost	Present value	Whether encumbered
Non Agri land							
Factory land and building	Own	5000 sq. ft.	Freehold	Plot No. 14, Shakti In. estate, Trajpar, Morbi	1.796	5.000	--
Residential	Own	--	Freehold	At Gujarat	0.360	3.000	--
Residential plot at Uma Village	Own	--	Freehold	N. Patty, Salem, Tamilnadu	1.075	5.000	BOI
Residential Land	Own	--	Freehold	At Nesda, Tal. Tankara, Morbi	0.010	3.000	--

MOVABLE PROPERTY

Vehicles

Types of vehicle	Model	Year of make	Cost at the time of purchase	Present value
Hundai Creta	2016	2016	1.286	1.285
Two Wheeler	2016	2016	0.060	0.060

Jewellery

Particulars	Amount
Gold	0.305

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Capital invested in business

Name of the company/firm	Amount
Evona Tiles LLP	4.500
Balaji Tiles	1.187

Other investments/ assets

Name of the company/firm	Amount
Cash and Bank Balance	0.163

LIABILITIES

As Borrower

Borrowed from	Purpose of loan	Amt. of loan	Security	Repayment terms	Outstanding balance
BOI	Housing Loan	1.375	Res. House	16096 monthly	1.375
BOI	Star Vehicle	1.080	Creta Car	23799 monthly	1.080

LEGAL HEIR/FAMILY PARTICULARS

Name	Occupation	Relation	Age	Marital Status	Address
Mr. Nayanben Rasikbhai Bhadja	Housewife	Wife	39	Married	Avadh 4, Sanala Road, Near GIDC, Morbi-363641, Gujarat, India
Mr. Manthan Rasikbhai Bhadja	Study	Son	10	Single	
Mrs. Santaben Limbabbhai Bhadja	Housewife	Mother	65	Married	

NETWORTH STATEMENT

MR. DIPAKBHAI BACHUBHAI BARASARA

(INR IN MILLION)

BANK

Bank	Branch	S/B/C/D/ a/c No.	Present balance	Last 6 months avg. bal.
HDFC Bank	Morvi Branch	SB 5010021250681	0.004	0.004

DETAILS OF ASSETS

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IMMOVABLE PROPERTY

Assets	Own/joint name	Freehold or lease hold	Location/address	Purchase cost	Present value
Non Agri land					
Residential plot	Own	Freehold	301, Akshar Palace, Vajepar, Morbi	0.465	4.500
Agri land	Own	Freehold	S No. 14, Ghunda, Morbi	0.002	2.000
Agri. land	Own	Freehold	S No. 631/1, Ghunda, Morbi	0.055	5.500
Residential plot	Own	Freehold	S No. 635, Ghunda, Morbi	0.008	3.000

MOVABLE PROPERTY

Capital invested in business

Name of the company/firm	Amount
Evona Tiles LLP	2.400
Parth Electric Store	0.013
Radhe Polymers	0.598
Radhe PVC Industries	1.232
Simex Clay Art	2.857

Other investments/ assets

Name of the company/firm	Amount
Cash and Bank Balance	0.300

LIABILITIES

As Borrower

Borrowed from	Purpose of loan	Amt. of loan	Outstanding balance
Unsecured loan	Business	2.575	2.575
Shree Ghunda Seva Sahkari Business Mandli Limited	Agri. Land	0.625	0.625

LEGAL HEIR/FAMILY PARTICULARS

Name	Occupation	Relation	Age	Marital Status	Address
Mrs. Jyotsnaben Dipakbhai Barasara	Housewife	Wife	49	Married	At Ghunada, Sajanpar, Morbi-363641, Gujarat, India
Mr. Parth Dipakbhai	Study	Son	23	Single	

Barasara					
Mr. Nirbhay Dipakbhai Barasara	Study	Son	18	Single	

NETWORTH STATEMENT

MR. KISHAN RAMESHCHANDRA KANZIYA [PARTNER]

(INR IN MILLION)

MOVABLE PROPERTY

Capital invested in business

Name of the company/firm	Amount
Evon Tiles LLP	2.800

Other investments/ assets

Name of the company/firm	Amount
Cash and Bank Balance	0.200

LIABILITIES

As Borrower

Borrowed from	Purpose of loan	Amt. of loan	Outstanding balance
Unsecured loan	Business	2.500	2.500

LEGAL HEIR/FAMILY PARTICULARS

Name	Occupation	Relation	Age	Marital Status	Address
Mrs. Vanitaben Rameshchandra Kanzyia	Housewife	Mother	51	Married	Gayatri Chowk, Vijay Nagar-1, Ravapar Road, Morbi-363641, Gujarat, India
Mr. Rameshchandra Aarjanbhai Kanzyia	Business	Father	53	Married	

NETWORTH STATEMENT

MR. NIRAV AMBARAMBHAI RAJPARA

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(INR IN MILLION)

BANK

Bank	Branch	S/B/C/D/ a/c No.	Present balance	Last 6 months avg. bal.
BOI	Morvi Branch	SB 311610310000748	0.015	0.015
RDC	Darbagadh Morvi Branch	SB 114003184720	0.086	0.086
Saurashtra Gramin Bank	Morvi Branch	SB 78018587272	0.002	0.002

DETAILS OF ASSETS

IMMOVABLE PROPERTY

Assets	Own/joint name	Freehold or lease hold	Location/address	Purchase cost	Present value
Non Agri land					
Residential	Own	Freehold	Plot No. 40, 41, 42 at Pipali, Morbi	0.142	3.000
Res. Plot at Uma Village	Own	Freehold	Plot No. 49&62, Uma Village, Morbi	1.265	7.000

Jewellery

Particular	Amount
Gold	0.100

MOVABLE PROPERTY

Capital invested in business

Name of the company/firm	Amount
Evona Tiles LLP	3.600
Shree Ram Land and developer	0.510

Other investments/ assets

Name of the company/firm	Amount
Cash and Bank Balance	0.290

LIABILITIES

As Borrower

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Borrowed fro	Purpose of loan	Amt. of loan	Outstanding balance
Unsecured loan	Business	4.400	4.400

LEGAL HEIR/FAMILY PARTICULARS

Name	Occupation	Relation	Age	Marital Status	Address
Mrs. Divaben Niravbhai Rajpara	Housewife	Wife	25	Married	At Mahendranagar, Morbi,
Mr. Ambarambhai Rugnathbhai Rajpara	Service	Father	55	Married	
Mrs. Geetaben Ambarambhai Rajpara	Housewife	Mother	53	Married	

NETWORTH STATEMENT

MR. HARILAL R RAJPARA

(INR IN MILLION)

BANK

Bank	Branch	S/B/C/D/ a/c No.	Present balance	Last 6 months avg. bal.
Bank of India	Morvi Branch	SB 311610310000522	0.001	0.001
PNB	Morvi Branch	SB 2532000100035818	0.172	0.172
RDC	Morvi Branch	SB 614095023928	0.085	0.085

DETAILS OF ASSETS

IMMOVABLE PROPERTY

Assets	Own/joint name	Area	Freehold or lease hold	Location/address	Purchase cost	Present value
Non Agri land						
Res plot	Own	1890 ft.	Freehold	Plot No. 23, Morbi	0.017	1.000
Residential Plot	Own	945.40	Freehold	Plot No. 55, Shiv Park	0.104	2.000
Agri. Land	Own	--	Freehold	S No. 513pl, Ghunda, Morbi	0.081	5.000
Agri. Land	Own	--	Freehold	S No. 95/1, Langotiyu, Morbi	0.222	6.500

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Res plot	Own	565 ft.	Freehold	Plot No. 79, Village	0.195	1.500
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MOVABLE PROPERTY

Vehicles

Types of vehicle	Model	Year of make	Cast at the time of purchase	Present value
Fabia Car	2016	2016	0.150	0.125
Mahindra Tempo	2016	2016	0.278	0.275

Capital invested in business

Name of the company/firm	Amount
Evon Tiles LLP	2.000
Shradha Land Developers	0.470
Radhe Polymers	0.498
Radhe PVC Industries	1.033
Simpex Clay Art	2.038

Other investments/ assets

Name of the company/firm	Amount
Cash and Bank Balance	0.161

LIABILITIES

As Borrower

Borrowed fro	Purpose of loan	Amt. of loan	Outstanding balance
Agri. Dhiran and USL	Business	4.575	4.575

LEGAL HEIR/FAMILY PARTICULARS

Name	Occupation	Relation	Age	Marital Status	Address
Mrs. Geetaben Harilal Rajpara	Housewife	Wife	49	Married	Avadha-4, Sanala Road, Near, Morbi- 363641
Ms. Dhurvi Harilal Rajpara	Study	Daughter	21	Single	
Mr. Maulik Harilal Rajpara	Study	Son	17	Single	

VALUATION REPORT

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(GENERAL DETAILS)

Date as on valuation is made	22.08.2018
Name of the Owner	EVONA WALL TILES LLP
Brief description of the property	Property is industrial purpose mass land
Location of the property	Sr. No. 222/P3, Near Vellona, Opposite Itamac, Behind Lakme, Off Morbi – Jetpar Road, Village Bela(R), District Morbi, Gujarat, India

General Market Value	INR 28.329 Million
Realizable Value	INR 25.496 Million
Distress Value 80% of FMV	INR 22.663 Million
Original Registration Value	INR 0.470 Million
Present registration Value (Guideline Value as per Jantri)	Area 16188.00 x Rate 588/- INR 9.519 Million

INDEX OF CHARGES: NO CHARGES EXISTS FOR COMPANY

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.

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 69.99
UK Pound	1	INR 88.96
Euro	1	INR 79.82

INFORMATION DETAILS

Information Gathered by :	TEJ
Analysis Done by :	VIKR
Report Prepared by :	ARC

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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