

MIRA INFORM REPORT

Report No. :	484229
Report Date :	04.01.2018

IDENTIFICATION DETAILS

Name :	VIVA BOOKS PRIVATE LIMITED
Registered Office :	4737/23, Ansari Road, Darya Ganj, New Delhi - 110002
Tel. No.:	91-11-42242200
Country :	India
Financials (as on) :	31.03.2017
Date of Incorporation :	30.01.1991
Com. Reg. No.:	55-042901
Capital Investment / Paid-up Capital :	INR 65.389 Million
CIN No.: [Company Identification No.]	U52396DL1991PTC042901
IEC No.:	Not Divulged
GSTIN/UIN:	Not Divulged
TAN No.: [Tax Deduction & Collection Account No.]	DELV04491E
PAN No.: [Permanent Account No.]	AAACV0230G
Legal Form :	Private Limited Liability Company

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Line of Business :	The Company is engaged in the Business of Book Publishers and Distributors. (Registered Activity)
No. of Employees :	Information denied by the management

RATING & COMMENTS

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

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

Maximum Credit Limit :	USD 710000
Status :	Satisfactory
Payment Behaviour :	Usually Correct
Litigation :	Clear
Comments :	<p>Subject was incorporated in the year 1991 having satisfactory track record. It is engaged into publishing and trading of books.</p> <p>As per the available financials of 2017, the company has achieved decent growth in its revenue as compared to its previous year along with good profit margin during the year.</p> <p>Rating takes into consideration, the satisfactory financial risk profile marked by adequate net worth base and strong debt protection metrics.</p> <p>Rating continue to derive strength from its long and established market position in textbook publishing business backed by its promoters' extensive industry experience and wide spread geographical reach.</p> <p>However, these rating gets partially offset by large working capital requirements along with intense competition from other large players in the publishing industry.</p> <p>Payments are reported to be usually correct.</p> <p>In view of aforesaid, the company can be considered for business dealings at usual trade terms and conditions.</p> <p>Note: Information regarding No. of Employee, Import & Export, Payments Terms and Customer's & Suppliers are not available from any sources and management also denied to provide the information on the same</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 (30.06.2017)	Current Rating (30.09.2017)
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	CRISIL
Rating	Long Term Facilities = BBB-
Rating Explanation	Moderate degree of safety and moderate credit risk.
Date	05.10.2017

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 31-03-2016.

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 04.01.2018

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IBBI (Insolvency and Bankruptcy Board of India) LISTING STATUS

Subject's name is not listed in the publicly available IBBI (Insolvency and Bankruptcy Board of India) list as of report date.

INFORMATION DENIED BY

Name :	Mr. Sahil
Designation :	Finance Department
Contact No.:	91-22-27721273
Date :	02.01.2017

(91-22-27721273/11-42242200) – Number is ringing

LOCATIONS

Registered Office :	4737/23, Ansari Road, Darya Ganj, New Delhi – 110002, India
Tel. No.:	91-11-42242200 (30 Lines)
Fax No.:	91-11-42242240
E-Mail :	accounts@vivagroupindia.com viva@vivagroupindia.com
Website :	http://www.vivagroupindia.com
Branch Office :	Located at: <ul style="list-style-type: none"> • Mumbai • Kolkata • Guwahati • Hyderabad • Bangalore • Chennai • Kochi

DIRECTORS

AS ON 31.03.2017

Name :	Mr. Vinod Kumar Vasishat
Designation :	Managing Director
Address :	A-7, Geetanjali Enclave, New Delhi – 110 017, India
Date of Birth/Age :	22.06.1954
Date of Appointment :	13.09.1991
DIN No.:	00046175
Other Directorship:	

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CIN/FCRN	COMPANY NAME	BEGIN DATE	END DATE
U51311DL1996PTC075111	KOGAN PAGE INDIA PRIVATE LIMITED	03/01/1996	-
U22212DL1997PTC091333	BOOKS AND BYTES INDIA PRIVATE LIMITED	01/01/1998	-
U22122DL2003PTC119136	SOURCE BOOKS PRIVATE LIMITED	25/02/2003	-
U22122DL2004PTC124484	VIVA EDUCATION PRIVATE LIMITED	06/02/2004	-
U22100DL2005PTC140211	SPEAKING TIGER PUBLISHING PRIVATE LIMITED	31/08/2005	-
U22110DL2009PTC186368	JONES AND BARTLETT INDIA PRIVATE LIMITED	02/01/2009	-
Name : Mr. Sujit Kumar Dey			
Designation : Director			
Address : S-186, IInd Floor, Greater Kailash, New Delhi – 110 048, Delhi, India			
Date of Birth/Age : 09.08.1961			
Date of Appointment : 07.05.1999			
DIN No.: 00033476			
Other Directorship:			
CIN/FCRN	COMPANY NAME	BEGIN DATE	END DATE
U51311DL1996PTC075111	KOGAN PAGE INDIA PRIVATE LIMITED	18/05/1999	-
U22122DL2003PTC119136	SOURCE BOOKS PRIVATE LIMITED	25/02/2003	-
U22122DL2004PTC124484	VIVA EDUCATION PRIVATE LIMITED	06/02/2004	-
U22110DL2009PTC186368	JONES AND BARTLETT INDIA PRIVATE LIMITED	02/01/2009	-
Name : Mr. Satish Vasishat			
Designation : Director			
Address : A-7, A-Block, Geetanjali Enclave, New Delhi – 110 017, India			
Date of Birth/Age : 14.12.1954			
Date of Appointment : 25.05.1995			
DIN No.: 00552006			
Other Directorship:			
CIN/FCRN	COMPANY NAME	BEGIN DATE	END DATE
U51311DL1996PTC075111	KOGAN PAGE INDIA PRIVATE LIMITED	18/05/1999	-
Name : Mr. Manas Pratim Saikia			
Designation : Director			
Address : B-7/8, Second Floor, Safdarjung, Enclave, New Delhi – 110029, India			
Date of Appointment : 23.03.2015			
DIN No.: 00017628			
Other Directorship:			
CIN/FCRN	COMPANY NAME	BEGIN DATE	END DATE
U09211KA2005PTC036035	ACADEMIA ENGLISH PRIVATE LIMITED	11/04/2005	-
U22122DL2003PTC119136	SOURCE BOOKS PRIVATE LIMITED	25/02/2003	-
U22122DL2004PTC124484	VIVA EDUCATION PRIVATE LIMITED	06/02/2004	-
U22100DL2005PTC140211	SPEAKING TIGER PUBLISHING PRIVATE	31/08/2005	-

	LIMITED		
Name :	Mr. Aakash Vasishat		
Designation :	Director		
Address :	A-7, Geetanjali Enclave, Delhi - 110017, India		
Date of Appointment :	16.05.2014		
DIN No.:	06873051		
Name :	Mr. Alpa Vasishat		
Designation :	Director		
Address :	A-7, Geetanjali Enclave, Delhi - 110017, India		
Date of Appointment :	19.05.2014		
DIN No.:	06873080		
Name :	Mr. Navin Joshi		
Designation :	Director		
Address :	B-33, Block -B South, Extension Part II, Delhi – 110049, India		
Date of Appointment :	06.05.2015		
DIN No.:	07177766		
Name :	Mr. Abdul Samad		
Designation :	Director		
Address :	Flat No 8/9, Kadamba Road, Indirapuram, Ghaziabad – 201013, Uttar Pradesh, India		
Date of Appointment :	06.05.2015		
DIN No.:	07177925		
Name :	Mrs. Jaya Kumar Nair		
Designation :	Director		
Address :	A 203, Saraswati Apartments, Plot No 97, I.P. Extension, Delhi – 110092, India		
Date of Appointment :	12.06.2015		
DIN No.:	07208857		

KEY EXECUTIVES

Name :	Mr. Paras Sharma
Designation :	Company Secretary
Address :	E-10, 2nd Floor, Street No. 4 Radhey Puri, Krishna Nagar, Delhi – 110051, India
Date of Appointment :	01.08.2017
PAN No.:	FDSPS8075K
Name :	Mr. Sahil
Designation :	Finance Department

MAJOR SHAREHOLDERS

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AS ON 31.03.2017

Names of Shareholders	No. of Shares
Vinod Kumar Vasishat	546436
Satish Vasishat	61152
Manas Pratim Saikia	800
Sushil VASISHAT	84
Sujit Kumar Dey	84
Abdul Samad	04
Alpa Vasishat	29316
Aakash Vasishat	16008
N. Jayakumar	08
Total	653892

Equity Share Break up (Percentage of Total Equity)

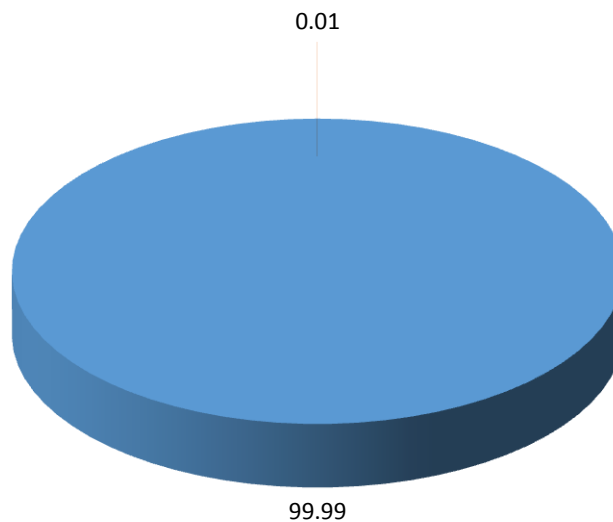
AS ON 29.09.2017

Category	Percentage
Promoters- Individual/Hindu Undivided Family- Indian	99.99
Public/Other than promoters- Individual/Hindu Undivided Family- Indian	0.01
Total	100.00

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Share holding pattern

- Promoters- Individual/Hindu Undivided Family- Indian
- Public/Other than promoters- Individual/Hindu Undivided Family- Indian



BUSINESS DETAILS

Line of Business :	The Company is engaged in the Business of Book Publishers and Distributors. (Registered Activity)		
Products / Services :	Name and Description of main products / services	NIC Code	of the Product/service
	Sale of Books	5811	
Brand Names :	Not Available		
Agencies Held :	Not Available		
Exports :	Not Divulged		
Imports :	Not Divulged		
Terms :	Not Divulged		

PRODUCTION STATUS – (NOT AVAILABLE)

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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 :	Information denied by the management		
Bankers :	Banker Name :	Indian Bank	
	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 :	--	
Facilities :	(INR In Million)		
	SECURED LOAN	As on 31.03.2017	As on 31.03.2016
	LONG TERM BORROWING		
	Term loans	0.786	3.175
	SHORT TERM BORROWING		
	Rupee term loans from banks	213.146	188.943
Term loans from others	1.760	1.865	

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	Total	215.692	193.983
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Auditors :	
Name :	K P M R and Associates Chartered Accountant
Address :	211, Delhi Chamber, Delhi Gate, Delhi – 110 002, India
PAN N Income-tax PAN of auditor or auditor's firm :	AACPQ1319A
Memberships :	Not Available
Collaborators :	Not Available
Other Related Parties :	<ul style="list-style-type: none"> • Kogan Page India Private Limited [U51311DL1996PTC075111] • Speaking Tiger Publishing Private Limited [U22100DL2005PTC140211] • Jones and Bartlett India Private Limited [U22110DL2009PTC186368] • Source Books Private Limited [U22122DL2003PTC119136] • Viva Education Private Limited [U22122DL2004PTC124484] • Viva Marketing

CAPITAL STRUCTURE

AS ON 31.03.2017

Authorised Capital :

No. of Shares	Type	Value	Amount
750000	Equity Shares	INR 100/- each	INR 75.000 Million

Issued, Subscribed & Paid-up Capital :

No. of Shares	Type	Value	Amount
653892	Equity Shares	INR 100/- each	INR 65.389 Million

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	65.389	65.389	65.389
(b) Reserves and Surplus	182.145	138.340	97.795
(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)	247.534	203.729	163.184
(3) Non-Current Liabilities			
(a) long-term borrowings	467.654	402.433	347.368
(b) Deferred tax liabilities (Net)	0.000	0.000	0.000
(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)	467.654	402.433	347.368
(4) Current Liabilities			
(a) Short-term borrowings	214.906	190.808	171.257
(b) Trade payables	434.198	387.576	335.379
(c) Other current liabilities	55.943	49.248	58.500
(d) Short-term provisions	70.100	45.655	46.091
Total Current Liabilities (4)	775.147	673.287	611.227
TOTAL	1490.335	1279.449	1121.779
II. ASSETS			
(1) Non-current assets			
(a) Fixed Assets			
(i) Tangible assets	30.846	34.022	38.719
(ii) Intangible Assets	4.124	4.715	2.801
(iii) Tangible assets capital work-in-progress	0.000	0.000	0.000
(iv) Intangible assets under development	0.518	0.000	0.000
(b) Non-current Investments	0.000	0.000	0.000
(c) Deferred tax assets (net)	4.615	3.773	2.268
(d) Long-term loans and advances	9.677	9.497	8.091
(e) Other Non-current assets	0.828	0.776	0.716
Total Non-Current Assets	50.608	52.783	52.595
(2) Current assets			

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(a) Current investments	0.000	0.000	0.000
(b) Inventories	61.071	98.373	117.858
(c) Trade receivables	1255.705	1016.540	859.184
(d) Cash and bank balances	57.346	71.987	51.082
(e) Short-term loans and advances	64.660	38.772	39.431
(f) Other current assets	0.945	0.994	1.629
Total Current Assets	1439.727	1226.666	1069.184
TOTAL	1490.335	1279.449	1121.779

PROFIT & LOSS ACCOUNT

	PARTICULARS	31.03.2017	31.03.2016	31.03.2015
	SALES			
	Total Revenue from operations	1153.504	1037.671	890.536
	Other Income	21.197	13.075	20.056
	TOTAL	1174.701	1050.746	910.592
Less	EXPENSES			
	Cost of Materials Consumed	91.976	83.672	78.167
	Purchases of Stock-in-Trade	381.006	353.576	334.774
	Changes in inventories of finished goods, work-in-progress and Stock-in-Trade	33.534	22.192	(15.792)
	Employee benefit expense	222.738	182.046	147.723
	CSR expenditure	0.200	0.100	0.000
	Other expenses	303.045	274.147	243.249
	TOTAL	1032.499	915.733	788.121
	PROFIT/ (LOSS) BEFORE INTEREST, TAX, DEPRECIATION AND AMORTISATION	142.202	135.013	122.471
Less	FINANCIAL EXPENSES	62.206	57.319	50.926
	PROFIT / (LOSS) BEFORE TAX, DEPRECIATION AND AMORTISATION	79.996	77.694	71.545
Less/ Add	DEPRECIATION/ AMORTISATION	12.580	14.701	12.988
	PROFIT/ (LOSS) BEFORE TAX	67.416	62.993	58.557
Less	TAX	23.604	22.448	20.073
	PROFIT/ (LOSS) AFTER TAX	43.812	40.545	38.484
	EARNINGS IN FOREIGN CURRENCY			

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	F.O.B. Value of Exports	17.612	19.068	0.000
	Earnings / (Loss) Per Share (INR)	67.00	62.00	58.85

CURRENT MATURITIES OF LONG TERM DEBT DETAILS

Particulars	31.03.2017	31.03.2016	31.03.2015
Current Maturities of Long term debt	0.000	0.000	0.000
Cash generated from operations	(68.730)	(18.955)	(8.299)
Net cash flows from (used in) operations	(34.237)	13.785	22.670

KEY RATIOS

EFFICIENCY RATIOS

PARTICULARS	31.03.2017	31.03.2016	31.03.2015
Average Collection Days (Sundry Debtors / Income * 365 Days)	397.34	357.57	352.15
Account Receivables Turnover (Income / Sundry Debtors)	0.92	1.02	1.04
Average Payment Days (Sundry Creditors / Purchases * 365 Days)	335.07	323.54	296.44
Inventory Turnover (Operating Income / Inventories)	2.33	1.37	1.04
Asset Turnover (Operating Income / Net Fixed Assets)	4.01	3.49	2.95

LEVERAGE RATIOS

PARTICULARS	31.03.2017	31.03.2016	31.03.2015
Debt Ratio ((Borrowing + Current Liabilities) / Total Assets)	0.83	0.84	0.85
Debt Equity Ratio (Total Liability / Networth)	2.76	2.91	3.18
Current Liabilities to Networth (Current Liabilities / Net Worth)	3.13	3.30	3.75
Fixed Assets to Networth	0.14	0.19	0.25

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(Net Fixed Assets / Networth)			
Interest Coverage Ratio (PBIT / Financial Charges)	2.29	2.36	2.40

PROFITABILITY RATIOS

PARTICULARS		31.03.2017	31.03.2016	31.03.2015
Net Profit Margin ((PAT / Sales) * 100)	%	3.80	3.91	4.32
Return on Total Assets ((PAT / Total Assets) * 100)	%	2.94	3.17	3.43
Return on Investment (ROI) ((PAT / Networth) * 100)	%	17.70	19.90	23.58

SOLVENCY RATIOS

PARTICULARS		31.03.2017	31.03.2016	31.03.2015
Current Ratio (Current Assets / Current Liabilities)		1.86	1.82	1.75
Quick Ratio ((Current Assets – Inventories) / Current Liabilities)		1.78	1.68	1.56
G-Score Ratio Financial (Networth / Total Assets)		0.17	0.16	0.15
G-Score Ratio Debt (Debts / Equity Capital)		10.44	9.07	7.93
G-Score Ratio Liquidity (Total Current Assets / Total Current Liabilities)		1.86	1.82	1.75

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

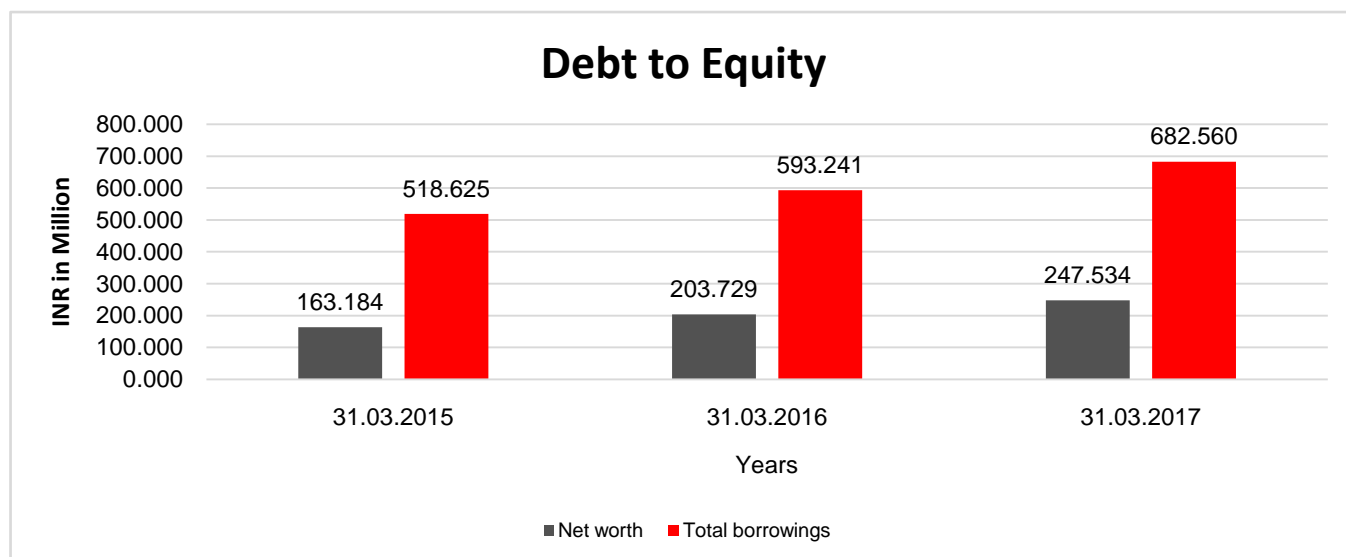
FINANCIAL ANALYSIS
[all figures are INR Million]

DEBT EQUITY RATIO

Particular	31.03.2015 (INR In Million)	31.03.2016 (INR In Million)	31.03.2017 (INR In Million)
Share Capital	65.389	65.389	65.389
Reserves & Surplus	97.795	138.340	182.145
Net worth	163.184	203.729	247.534

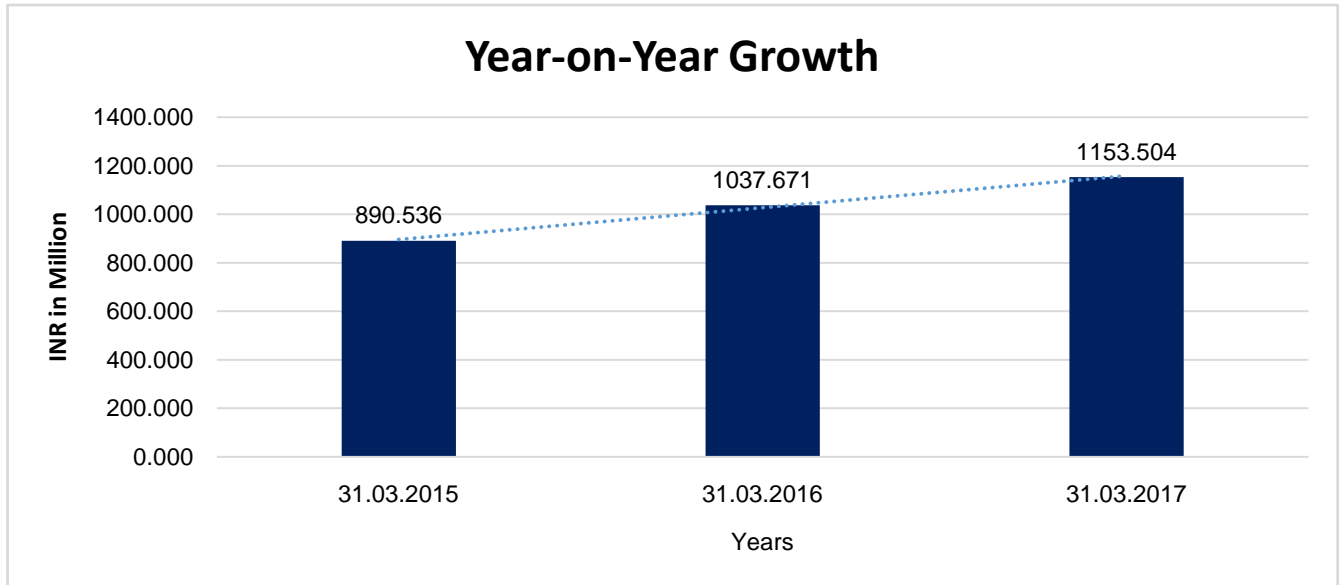
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Long-term borrowings	347.368	402.433	467.654
Short term borrowings	171.257	190.808	214.906
Total borrowings	518.625	593.241	682.560
Debt/Equity ratio	3.178	2.912	2.757



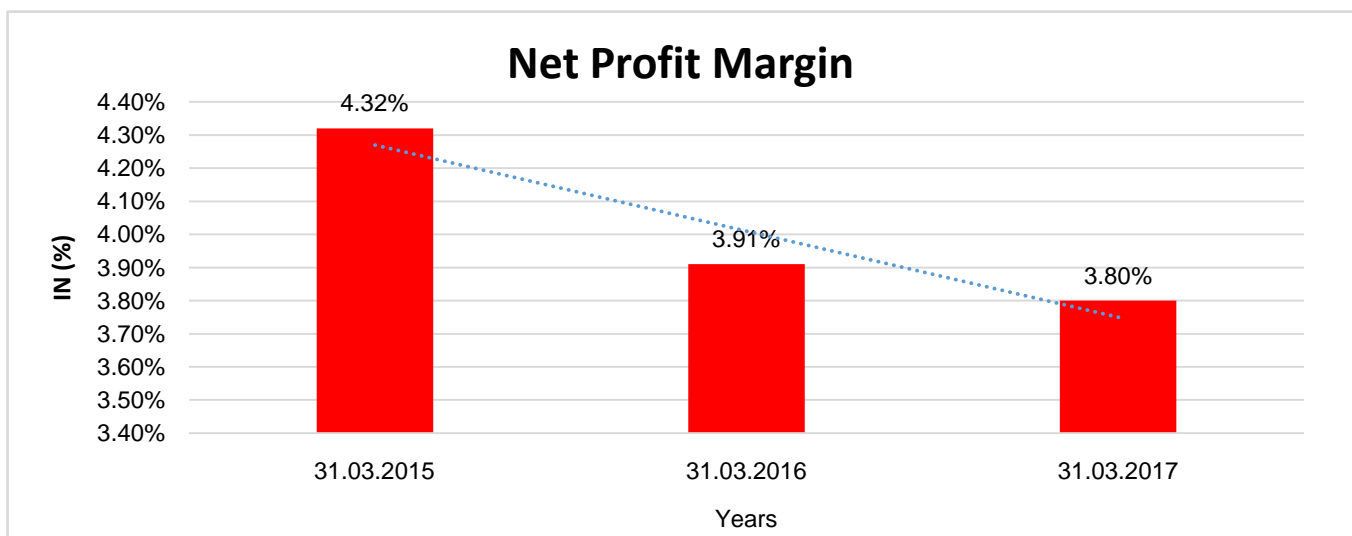
YEAR-ON-YEAR GROWTH

Year on Year Growth	31.03.2015 (INR In Million)	31.03.2016 (INR In Million)	31.03.2017 (INR In Million)
Sales	890.536	1037.671	1153.504
	0.000	16.522	11.163



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	890.536	1037.671	1153.504
Profit/ (Loss)	38.484	40.544	43.813
	4.32 %	3.91 %	3.80 %



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	Yes
12	Voter Id Card No. of Proprietor / Partners	No
13	Type of business	Yes
14	Line of Business	Yes
15	Export/import details (if applicable)	No
16	No. of employees	No
17	Details of sister concerns	Yes
18	Major suppliers	No
19	Major customers	No
20	Banking Details	Yes
21	Banking facility details	Yes
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	Yes
32	Litigations that the firm/promoter involved in	--
33	Market information	--
34	Payments terms	No
35	Negative Reporting by Auditors in the Annual Report	No

Note: Registered office of the company has been shifted from "4262/3, Ansari Road, Darya Ganj, New Delhi – 110002, India" to the present address w.e.f.01.12.2007

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STATE OF THE COMPANYS AFFAIRS

The Company is engaged in the Business of Books and total revenue of the company increased to INR 1174.701 Million as compared to the revenues for the previous year of INR 1050.746 Million The Companys balance sheet as at 31st March, 2017 produced a pleasant position with a net worth of Rs. 247.534 Million The Company carried forward the amount of profit after tax of INR 43.812 Million for its future advancement and growth

UNSECURED LOANS:

Particulars	31.03.2017 INR In Million	31.03.2015 INR In Million
LONG TERM BORROWINGS		
Loans and advances from related parties	466.868	399.258
Total	466.868	399.258

INDEX OF CHARGE:

SN O	SRN	CHARGE ID	CHARGE HOLDER NAME	DATE OF CREATION	DATE OF MODIFICATION	DATE OF SATISFACTION	AMOUNT	ADDRESS
1	C54791587	10571654	VOLKSWAGEN FINANCE PRIVATE LIMITED	08/05/2015	-	-	2600000.0	3RD FLOOR, WING - A, SILVER UTOPIACARDINAL GRACIOUS ROAD, CHAKALA, ANDHERIMUMBAIMH 400099IN
2	C53002168	10568069	VOLKSWAGEN FINANCE PRIVATE LIMITED	28/01/2015	-	-	3000000.0	3RD FLOOR, WING - A, SILVER UTOPIACARDINAL GRACIOUS ROAD, CHAKALA, ANDHERIMUMBAIMH 400099IN
3	G31496557	10083674	INDIAN BANK	31/12/2007	19/12/2016	-	2300000.0	CHANDNI CHOWK BRANCH309, MAIN ROAD, CHANDNI CHOWKDELHIDL110 006IN
4	B70833405	80012985	INDIAN BANK	10/08/2004	04/03/2013	-	1200000.0	CHANDINI CHOWK BRANCH309, MAIN ROAD, CHANDINI CHOWKDELHIDL110 006IN

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FIXED ASSETS:

- Building
- Office equipments
- Furniture and fixture
- Vehicle

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 63.48
UK Pound	1	INR 86.40
Euro	1	INR 76.54

INFORMATION DETAILS

Information Gathered by :	SHA
Analysis Done by :	NIS
Report Prepared by :	NKTS

SCORE FACTORS

DEMERIT POINTS		
--BANK CHARGES	YES/NO	YES
--LITIGATION	YES/NO	NO
--OTHER ADVERSE INFORMATION	YES/NO	NO
MERIT POINTS		
--SOLE DISTRIBUTORSHIP	YES/NO	NO
--EXPORT ACTIVITIES	YES/NO	NO
--AFFILIATION	YES/NO	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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