

## MIRA INFORM REPORT

<b>Report No. :</b>	537883
<b>Report Date :</b>	03.11.2018

### IDENTIFICATION DETAILS

<b>Name :</b>	FOREVER 21, INC.
<b>Registered Office :</b>	Corporation Trust Center 1209 Orange St, Wilmington, New Castle, De, 19801
<b>Country :</b>	United States
<b>Financials (as on) :</b>	2017 (Summarized)
<b>Date of Incorporation :</b>	1984
<b>Legal Form :</b>	Corporation
<b>Line of Business :</b>	Subject operates as a fashion retailer of women's, men's, and kids clothing and accessories internationally.
<b>No. of Employees :</b>	8,800

### RATING & COMMENTS

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

<b>MIRA's Rating :</b>	A+
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Credit Rating	Explanation	Rating Comments
A+	Low Risk	Business dealings permissible with low risk of default

<b>Status :</b>	Good
<b>Payment Behaviour :</b>	Regular
<b>Litigation :</b>	Exist

#### NOTES :

Any query related to this report can be made on e-mail : [infodept@mirainform.com](mailto:infodept@mirainform.com) while quoting report number, name and date.

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**ECGC Country Risk Classification List**

Country Name	Previous Rating (30.06.2018)	Current Rating (30.09.2018)
United States	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

**UNITED STATES - ECONOMIC OVERVIEW**

The US has the most technologically powerful economy in the world, with a per capita GDP of \$59,500. US firms are at or near the forefront in technological advances, especially in computers, pharmaceuticals, and medical, aerospace, and military equipment; however, their advantage has narrowed since the end of World War II. Based on a comparison of GDP measured at purchasing power parity conversion rates, the US economy in 2014, having stood as the largest in the world for more than a century, slipped into second place behind China, which has more than tripled the US growth rate for each year of the past four decades.

In the US, private individuals and business firms make most of the decisions, and the federal and state governments buy needed goods and services predominantly in the private marketplace. US business firms enjoy greater flexibility than their counterparts in Western Europe and Japan in decisions to expand capital plant, to lay off surplus workers, and to develop new products. At the same time, businesses face higher barriers to enter their rivals' home markets than foreign firms face entering US markets.

Long-term problems for the US include stagnation of wages for lower-income families, inadequate investment in deteriorating infrastructure, rapidly rising medical and pension costs of an aging population, energy shortages, and sizable current account and budget deficits.

The onrush of technology has been a driving factor in the gradual development of a "two-tier" labor market in which those at the bottom lack the education and the professional/technical skills of those at the top and, more and more, fail to get comparable pay raises, health insurance coverage, and other benefits. But the globalization of trade, and especially the rise of low-wage producers such as China, has put additional downward pressure on wages and upward pressure on the return to capital. Since 1975, practically all the gains in household income have gone to the top 20% of households. Since 1996, dividends and capital gains have grown faster than wages or any other category of after-tax income.

Imported oil accounts for more than 50% of US consumption and oil has a major impact on the overall health of the economy. Crude oil prices doubled between 2001 and 2006, the year home prices peaked; higher gasoline prices ate into consumers' budgets and many individuals fell behind in their mortgage payments. Oil prices climbed another 50% between 2006 and 2008, and bank foreclosures more than doubled in the same period. Besides dampening the housing market, soaring oil prices caused a drop in the value of the dollar and a deterioration in the US merchandise trade deficit, which peaked at \$840 billion in 2008. Because the US economy is energy-intensive, falling oil prices since 2013 have alleviated many of the problems the earlier increases had created.

The sub-prime mortgage crisis, falling home prices, investment bank failures, tight credit, and the global economic downturn pushed the US into a recession by mid-2008. GDP contracted until the third quarter of 2009, the deepest and longest downturn since the Great Depression. To help stabilize financial markets, the US Congress established a \$700 billion Troubled Asset Relief Program in October 2008. The government used some of these funds to purchase equity in US banks and industrial corporations, much of which had been returned to the government by early 2011. In January 2009, Congress passed and former President Barack OBAMA signed a bill providing an additional \$787 billion fiscal stimulus to be used over 10 years - two-thirds on additional spending and one-third on tax cuts - to create jobs and to help the economy recover. In 2010 and 2011, the federal budget deficit reached nearly 9% of GDP. In 2012, the Federal Government reduced the growth of spending and the deficit shrank to 7.6% of GDP. US revenues from taxes and other sources are lower, as a percentage of GDP, than those of most other countries.

Wars in Iraq and Afghanistan required major shifts in national resources from civilian to military purposes and contributed to the growth of the budget deficit and public debt. Through FY 2018, the direct costs of the wars will have totaled more than \$1.9 trillion, according to US Government figures.

In March 2010, former President OBAMA signed into law the Patient Protection and Affordable Care Act (ACA), a health insurance reform that was designed to extend coverage to an additional 32 million Americans by 2016,

through private health insurance for the general population and Medicaid for the impoverished. Total spending on healthcare - public plus private - rose from 9.0% of GDP in 1980 to 17.9% in 2010.

In July 2010, the former president signed the DODD-FRANK Wall Street Reform and Consumer Protection Act, a law designed to promote financial stability by protecting consumers from financial abuses, ending taxpayer bailouts of financial firms, dealing with troubled banks that are "too big to fail," and improving accountability and transparency in the financial system - in particular, by requiring certain financial derivatives to be traded in markets that are subject to government regulation and oversight.

The Federal Reserve Board (Fed) announced plans in December 2012 to purchase \$85 billion per month of mortgage-backed and Treasury securities in an effort to hold down long-term interest rates, and to keep short-term rates near zero until unemployment dropped below 6.5% or inflation rose above 2.5%. The Fed ended its purchases during the summer of 2014, after the unemployment rate dropped to 6.2%, inflation stood at 1.7%, and public debt fell below 74% of GDP. In December 2015, the Fed raised its target for the benchmark federal funds rate by 0.25%, the first increase since the recession began. With continued low growth, the Fed opted to raise rates several times since then, and in December 2017, the target rate stood at 1.5%.

In December 2017, Congress passed and President Donald TRUMP signed the Tax Cuts and Jobs Act, which, among its various provisions, reduces the corporate tax rate from 35% to 21%; lowers the individual tax rate for those with the highest incomes from 39.6% to 37%, and by lesser percentages for those at lower income levels; changes many deductions and credits used to calculate taxable income; and eliminates in 2019 the penalty imposed on taxpayers who do not obtain the minimum amount of health insurance required under the ACA. The new taxes took effect on 1 January 2018; the tax cut for corporations are permanent, but those for individuals are scheduled to expire after 2025. The Joint Committee on Taxation (JCT) under the Congressional Budget Office estimates that the new law will reduce tax revenues and increase the federal deficit by about \$1.45 trillion over the 2018-2027 period. This amount would decline if economic growth were to exceed the JCT's estimate.

Source : CIA

## **STATUTORY INFORMATION**

<b>Legal Name</b>	FOREVER 21, INC.
<b>Trade Name</b>	FOREVER 21, INC.
<b>ID</b>	ID
<b>ID Details</b>	3494445
<b>Creation Date</b>	1984
<b>Incorporation Date</b>	2/21/2002
<b>Legal Address</b>	CORPORATION TRUST CENTER 1209 ORANGE ST, WILMINGTON, NEW CASTLE, DE, 19801, USA
<b>Operative Address</b>	3880 N MISSION ROAD, ROOM 3030 LOS ANGELES CA 90031, USA
<b>Telephone</b>	213-741-8257
<b>Fax</b>	213-741-8995
<b>Legal Form</b>	CORPORATION
<b>E-Mail</b>	-
<b>Registered In</b>	DELAWARE
<b>Website</b>	www.forever21.com
<b>Contact</b>	Mr. Do Won Chang - Co-Founder and Chief Executive Officer
<b>Staff</b>	8,800
<b>Activity</b>	NAICS Code: 448150, Clothing Accessories Stores

## **BANKS**

<b>Name of Bank</b>	<b>Reported Amount</b>
BANK OF AMERICA	

## **HISTORY**

### **History**

The company was founded in 1984 and is based in Los Angeles, California. Forever 21, Inc. was formerly known as Fashion 21, Inc.

### **Key Developments**

#### **Forever 21 Launches AI-Powered Visual Search and Navigation Feature, Discover Style Aug 24 18**

Forever 21 has launched AI-powered visual search and navigation feature, Discover Style. The company's aim is to offer its customers a new search function that will allow them to easily explore and shop for various fashion items such as dresses, pants, shorts, jeans and tops online. Developed by Donde Search, the visual search feature appears as a stand-alone module on the web and mobile web homepages of Forever 21. Shoppers can now search items by simply clicking on icons, which represent the features of an outfit such as the length and fit of a skirt or the neckline and colour of a shirt. Donde Search's technology uses AI, computer vision and natural language processing to offer more relevant search results for customers. Forever 21 president Alex Ok said: "Visual search technology bridges the gap between the convenience of online shopping and the rich discovery experience of traditional retail by enabling its customers to search for clothing in the same way they think about it using visuals, not words." Early data shows that this is one of the most important innovations in the e-commerce space in recent years.

#### **Forever 21, Inc. to Launch New Stores May 19 17**

Forever 21, Inc. to expand into new concepts, and has partnered with GGP to open stores in 13 of their top tier locations. These new, experiential spaces will be focused on accessories, cosmetics and home goods for the millennial consumer. The company will open 10 stores in 2017, and follow up with three more in 2018.

#### **GGP Inc. and Forever 21, Inc. Announces the Partnership to Introduce an Innovative Brick-And-Mortar Experience May 19 17**

GGP Inc. and Forever 21 Inc. announced their partnership to introduce an innovative brick-and-mortar experience. The fast-fashion giant will debut Riley Rose, its highly anticipated beauty boutique at 13 GGP



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 E-mail : mira@mirainform.com  
 info@mirainform.com  
 Website : <http://www.mirainform.com>  
<http://www.miraglobalcheck.com>  
<http://www.miraglobalcollections.com>

**Parent Company**

regional shopping centers. GGP constantly evolves its properties to curate an environment of retailers that have an emotional connection to the customer. With a focus on creating an optimal customer experience, GGP curates each of its properties with a fusion of traditional retailers, e-commerce tenants expanding into brick and mortar, dining and entertainment.  
 NA

**PRINCIPAL ACTIVITY**

**General Description**

Forever 21, Inc. operates as a fashion retailer of women's, men's, and kids clothing and accessories internationally.

**Service/Product Description**

It offers clothing products in the areas of dresses, tops, jackets, bottoms, intimates, sleepwear, and active wear. The company also provides accessories, such as bags, belts, sunglasses, readers, hair accessories, socks, tights, beauty products, hats, scarves, gloves, and home and tech products; and jewellery products, including necklaces, earrings, body jewellery, rings, bracelets, pins, patches, and watches. In addition, it offers shoes, including sandals, heels, wedges, espadrilles, sneakers, boots, booties, oxfords, loafers, wide fit products, and flats; and swimwear, such as bikini tops, bikini bottoms, one pieces, cover ups, and surf products. The company also sells its products online.

**Sales**

Wholesale and Retail

**Operations Area**

National and International

**Export To**

MEXICO, PARAGUAY

**Employees**

8,800 EMPLOYEES

**Payments with Suppliers**

Regular

**BRANDS**

Brand	Comments
21Men	-
Forever21 Girls	-
Heritage 1981	-

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Forever 21	-
XXI Forever	-
For Love 21	-
Reference	-

Name of Client	CLIENTS Country	Comments
Forever 21 Mexico S De RI De Cv	MEXICO	-
IMAN SA	PARAGUAY	-
Comments	-	

Supplier Name	SUPPLIERS Country	Comments
	There are no informed suppliers	
Comments	-	

## **LOCATION**

<b>Headquarters</b>	3880 N MISSION ROAD, ROOM 3030 LOS ANGELES CA 90031, USA
<b>Branches</b>	Forever 21, Inc. 5701 SUNSET DR STE 114 MIAMI, FL, 33143-5354 United States
	Forever 21, Inc. 1900 TAMiami TRAIL N #A19 NAPLES, FL, 34102- 4893 United States
	Forever 21, Inc. 1 MILLS CIR STE 330 SE 208 ONTARIO, CA, 91764- 5256 United States
	Forever 21, Inc. 1 PROVIDENCE PL STE A203 PROVIDENCE, RI, 02903-1739 United States
	Forever 21, Inc. 23000 EUREKA RD STE C8 TAYLOR, MI, 48180-6067

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United States

## **GROUP STRUCTURE AND SUBDIARY COMPANIES**

<b>Listed at the stock exchange</b>	NO
<b>Capital</b>	NA
<b>Shareholders (%)</b>	The company does not disclose information on shareholders. The following information has been provided by private sources and could not be confirmed: The major holder of this company is Mr. Do Won Chang.
<b>Management</b>	Mr. Do Won Chang - Co-Founder and Chief Executive Officer Won Chang - President Mr. Jin Sook Chang - Co-Founder Ms. C. Elizabeth Jain CPA - Chief Financial Officer Mr. Chris Lee - Senior Vice President Janet Frias - Administrator
<b>Subsidiary Companies</b>	Forever 21, S. De R.L. De C.V. Av. Presidente Masarik No. 29 Piso 6 Polanco Reforma, Miguel Hidalgo CIUDAD DE MEXICO, CIUDAD DE MEXICO, 11550 Mexico  Forever 21 Retail, Inc. 2001 South Alameda Street Los Angeles, CA 90058 United States  Forever XXI, ULC 1959 Upper Water Street Suite 800 Halifax, NS B3J 3N2 Canada
<b>Related Companies</b>	No related companies were found.

## **FINANCIAL INFORMATION**

<b>General Description</b>	The company does not make its financial statements public. The following information has been provided by
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private sources:  
**Year/Currency** USD 2017  
**Sales** 3,500.000.000  
**Money Flow** Normal

**IMPORT FOB DOLLAR**

Year		Amount
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There are not Import Fob Dollar informed

**EXPORT FOB DOLLAR**

Year		Amount
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There are not Export Fob Dollar informed

## **LEGAL FILINGS**

### **Lawsuits**

Juan marcos Montes v. Forever 21, Inc. et al  
Filed: October 12, 2018 as 2:2018cv08832  
Defendant: Firebrand Live, Inc., New Era Cap Company, Inc., DF Entertainment S.A. and others  
Plaintiff: Juan Marcos Montes  
Cause Of Action: Copyright Infringement  
Court: Ninth Circuit › California › California Central District Court  
Type: Intellectual Property › Copyright

Lee v. North County Fair L.P. et al  
Plaintiff: Michelle Lee  
Defendant: Charming Charlie, LLC, Red Robin International, Inc., Athleisure, Inc., Kevin Jewelers, Inc., New Rue21, LLC, Brighton Collectibles Holdings, Inc., Bare Escentuals Beauty, Inc., T-Mobile USA, Inc., Helzberg's Diamond Shops, Inc., H & M Hennes & Mauritz L.P., Old Navy, LLC, Lucky Brand Dungarees Stores USA, LLC, Apple, Inc., Aveda Experience Centers, Inc., D.S.A. Sports, Inc., Fabulous Nails & Spa, LLC, Pacific Sunwear of California, LLC, Francesca's Collections, Inc., Dorabati Soheila Naghdi, Sears, Roebuck and Co., Foot Locker Retail, Inc., Starbucks Corporation, The Walking Company Holdings, Inc., Vans, Inc., Royal Maui Jewelers, Inc., Oro Gold Cosmetics, Inc., Rudera 3 Corporation, Inc., Express Fashion Apparel, LLC, Jayney Corp., C. & J.

Clark Retail, Inc., Sherwood Management Co., Inc., Anntaylor Retail, Inc., Hat World, Inc., Pandora Jewelry, LLC, TPP Acquisition, Inc., Alpha 3 Lima, Inc., Gamestop, Inc., Michael Kors Retail, Inc., Sterling Jewelers, Inc., Zale Delaware, Inc., Sephora USA, Inc., AT&T Corp, K Shoes Co, Forever 21, Inc., Macy's Retail Holdings, Inc., Origins Natural Resources, Inc., Kalya Enterprises, Inc., Zumiez, Inc., Ichi Trading Corporation, Genesco, Inc., Ten Perfect Nails, Inc., Doe 2, Torrid, LLC, Swarovski Retail Ventures LTD, Customized Teez SD, See's Candy Shops, Incorporated, Hakeem Milbes, Audeo Charter School, Victoria's Secret Stores, LLC, The Computerized Cobbler, Luxottica Retail North America, Inc., Ben Bridge-Jeweler, Inc., Palaz Coffee Group, Inc., T.B. & J.B., INC., Salon House, LLC, Bath & Body Works, LLC, Hot Topic, Inc., Bath & Body Works Direct, Inc., M.A.C. Cosmetics, Inc., Spencer Gifts LLC, American Eagle Outfitters, Inc., Target Corporation, Destination Maternity Corporation, Hollister Co. California, LLC, Fifth Avenue Jewelers & Co., LLC, 24 Hour Fitness USA, Inc., Soma Intimates, LLC, Miniso Depot Escondido, LLC, Currency Exchange International, Corp., Gymboree Retail Stores, LLC, Doe 3, Charlotte Russe, Inc., Things Remembered, Inc., Lush Cosmetics, LLC, White House Black Market, Inc., J.C. Penney Properties, Inc., SS&S Investments, LLC, The Children's Place, Inc., Lorna Jane USA, Inc., The Gap, Inc., Does 4 through 10, Doe 1, Trinity Retail Unlimited, LLC, Cotton On USA, Inc., Windsor Fashions, LLC, Bandex, LLC, Q Apparel, Inc., Shiekh Shoes, LLC, Nordstrom, Inc., North County Fair L.P., Payless Shoesource, Inc., Aldo U.S. Inc., Escondido Pets, LLC, EM Jewelry & Design, LLC, The Yankee Candle Company, Inc., Tween Brands, Inc., The Cheesecake Factory Restaurants, Inc., Sunglass Hut Trading, LLC, Verizon Wireless Services, LLC, Jewelry Repair Enterprises, Inc., Shoe Palace Corporation, Abercrombie & Fitch Stores, Inc., Lahay Investments, LLC, Tapestry, Inc., Brooks Tone Stores, Inc., Claire's Boutiques, Inc., Westfield America GP, LLC and Brookstone Stores, Inc.

Case Number: 3:2018cv01920

Filed: August 17, 2018

Court: California Southern District Court

Office: San Diego Office

County: Riverside

0 Judge: Michael M Anello

1 Judge: Ruben B Brooks

**Trademarks**

2 Judge: Gonzalo P Curiel  
3 Judge: Nita L Stormes  
Nature of Suit: Civil Rights: Americans with Disabilities  
- Other  
Cause of Action: 42:12188  
Jury Demanded By: Plaintiff

Shason, Inc. v. International Private Label, Inc. et al  
Filed: July 6, 2018 as 2:2018cv05925  
Defendant: Forever 21, Inc., Moda Xpress, Inc.,  
Clothingunder 10, Inc. and others  
Plaintiff: Shason, Inc.  
Cause Of Action: Copyright Infringement  
Court: Ninth Circuit › California › California Central  
District Court  
Type: Intellectual Property › Copyright  
21 MEN  
Bracelets; Necklaces  
Owned by: Forever 21, Inc.  
Serial Number: 85399730

F21  
Boots; Footwear; Heels; Sandals; Shoes; Slippers  
Owned by: Forever 21, Inc.  
Serial Number: 85052199

XXI  
Jewelry  
Owned by: FOREVER 21, INC.  
Serial Number: 76975955

FOREVER XXI  
Men's, women's and children's clothing, namely, t-  
shirts, shirts, blouses, pants, shorts, skirts, dresses,  
vests, sweaters...  
Owned by: FOREVER 21, INC  
Serial Number: 76196459

FOREVER XXI  
Retail store services featuring clothing and  
accessories, jewelry, handbags, wallets and shoes  
Owned by: FOREVER 21, INC  
Serial Number: 76196458  
Display rack  
Patent number: D785381  
Type: Grant  
Filed: March 25, 2016  
Date of Patent: May 2, 2017  
Assignee: Forever 21, Inc.

**Patents Registered**

Inventor: Bradley Packer Johnson

Display rack  
Patent number: D785383  
Type: Grant  
Filed: March 25, 2016  
Date of Patent: May 2, 2017  
Assignee: Forever 21, Inc.  
Inventor: Bradley Packer Johnson

Display rack  
Patent number: D801730  
Type: Grant  
Filed: March 25, 2016  
Date of Patent: November 7, 2017  
Assignee: Forever 21, Inc.  
Inventor: Bradley Packer Johnson  
No found.

Renewals

UCC (Uniform Commercial Code)

OFAC Sanctions List Search

No records found.

The company is not listed in the OFAC Sanctions List.

## **SUMMARY**

Summary

Founded in 1984, FOREVER 21, INC. is an organization in the Clothing Accessories Stores Industry headquartered in Los Angeles, CA. The company has 8,800 regular employees and generates an estimated USD\$3,5 billion in annual revenue. It operates nationally and internationally, mainly exporting to Mexico and Paraguay. It is ACTIVE in business with no negative records.

## **RISK INFORMATION**

Debts

Controlled

Payments

Regular

Cash Flow

Normal

State

Active

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<http://www.miraglobalcheck.com>  
<http://www.miraglobalcollections.com>

## **INTERVIEW**

<b>First Name</b>	Anna
<b>Position</b>	-
<b>Comments</b>	She confirmed the name of the company, the address of the headquarters and location, the date of creation of the company, the website, the approximate number of employees and the name of the Chief Executive Officer.

**FOREIGN EXCHANGE RATES**

Currency	Unit	Indian Rupees
US Dollar	1	INR 72.87
UK Pound	1	INR 94.75
Euro	1	INR 83.23
USD	1	INR 72.92

**Note** : Above are approximate rates obtained from sources believed to be correct

**INFORMATION DETAILS**

<b>Analysis Done by :</b>	NIY
<b>Report Prepared by :</b>	KET

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**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)