

MIRA INFORM REPORT

Report No. :	541452
Report Date :	03.12.2018

IDENTIFICATION DETAILS

Name :	S M A GLOBAL CONSUMER PRODUCTS PRIVATE LIMITED
Registered Office :	Plot No.1, Khasra No.-1708, Lal Dora, 3 rd Floor, D-1 Front Side, Aya Nagar, Near Balka Chowk, New Delhi -110047
Mobile No.:	91-9654580408 (Mr. Suraj Kumar)
Country :	India
Financials (as on) :	31.03.2017
Date of Incorporation :	26.12.2013
CIN No.: [Company Identification No.]	U74900DL2013PTC262712
Capital Investment / Paid-up Capital :	INR 0.050 Million
IEC No.: [Import-Export Code No.]	0514066768
TIN No.:	07986911377
PAN No.: [Permanent Account No.]	AAUCS0671A
GSTN : [Goods & Service Tax Registration No.]	Not Divulged
Legal Form :	Private Limited Liability Company
Line of Business :	Manufacturer and Trading of Compact LED Floodlight, Explosion Ploof LED Lights, Smart LED Flood Lights, LED Ac Bulbs, Super Bright LED Street Lights, Flexible LED Strip Lights. (Registered Activity and also confirmed by management)
No. of Employees :	13 (Approximately)

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RATING & COMMENTS

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

MIRA's Rating :

B

Credit Rating	Explanation	Rating Comments
B	Medium Risk	Business dealings permissible on a regular monitoring basis

Maximum Credit Limit :	USD 200
Status :	Moderate
Payment Behaviour :	Slow but correct
Litigation :	Clear
Comments :	<p>Subject was incorporated in the year 2013 and is manufacturer and trader of compact LED floodlight, explosion proof LED light, smart LED flood light, LED Ac bulbs, super bright LED street lights, flexible LED strip lights, etc.</p> <p>For the financial year 2017, the company has achieved a decent growth in its revenue as compared to its previous year along with average profit margin.</p> <p>The moderate financial profile of the company is reflected by modest net worth base along with debt free balance sheet profile.</p> <p>Rating gets constrained on account of its low profitability margin due to its presence in highly competitive industry.</p> <p>Payments seems to be slow but correct.</p> <p>In the view of aforesaid, the company can be considered for business dealings with some cautions.</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 (30.06.2018)	Current Rating (30.09.2018)
India	A1	A1

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Risk Category	ECGC Classification
Insignificant	A1
Low Risk	A2
Moderately Low Risk	B1
Moderate Risk	B2
Moderately High Risk	C1
High Risk	C2
Very High Risk	D

EXTERNAL AGENCY RATING

Rating Agency Name	Not Available
Rating	Not Available
Rating Explanation	Not Available
Date	Not Available

RBI DEFAULTERS' LIST STATUS

Subject's name is not enlisted as a defaulter in the publicly available RBI Defaulters' list.

EPF (Employee Provident Fund) DEFAULTERS' LIST STATUS

Subject's name is not enlisted as a defaulter in the publicly available EPF (Employee Provident Fund) Defaulters' list as of 31-03-2018.

BIFR (Board for Industrial & Financial Reconstruction) LISTING STATUS

Subject's name is not listed as a Sick Unit in the publicly available BIFR (Board for Industrial & Financial Reconstruction) list as of 03.12.2018.

IBBI (Insolvency and Bankruptcy Board of India) LISTING STATUS

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

INFORMATION PARTED BY (GENERAL DETAILS)

Name :	Mr. Suraj Kumar
Designation :	Chief Executive Officer
Contact No.:	91-9654580408
Date :	25.11.2018

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LOCATIONS

Registered Office/ Factory 1 :	Plot No.1, Khasra No.-1708, Lal Dora, 3rd Floor, D-1 Front Side, Aya Nagar, Near Balka Chowk, New Delhi -110047, India
Tel. No.:	Not Available
Mobile No.:	91-9654580408 (Mr. Suraj Kumar)
Fax No.:	Not Available
E-Mail :	info.smaglobal@gmail.com
Website :	http://www.smsglobal.in www.smglobal.co.in
Area :	5000 Sq.ft. (Approximately)
Location :	Owned
Locality :	Industrial
Factory 2 :	Plot No. 210, Phase 6, Pate city 2, Sector 37, Gurugram – 122001, Haryana, India
Factory 3:	Plot No. 36, 16/2, 1 st Floor, Back Side, Mathura Road, Karkhana Bagh, Faridabad – 122001, Haryana, India

DIRECTORS

As on 31.03.2018

Name :	Mr. Arun Kumar Dwivedi
Designation :	Director
Address :	116, Type-5, Ordnance Factory Estate Tal-Haveli, Dehuroad, Pune – 412101, Maharashtra, India
Date of Birth/Age :	04.10.1952
Date of Appointment :	26.12.2013
DIN No.:	06644629
Name :	Mr. Shyam Gopal Mishra
Designation :	Additional Director
Address :	29d/2A, Ward No.-1, Mehrauli, New Delhi – 110030, India
Date of Appointment :	05.06.2015
DIN No.:	07203482

KEY EXECUTIVES

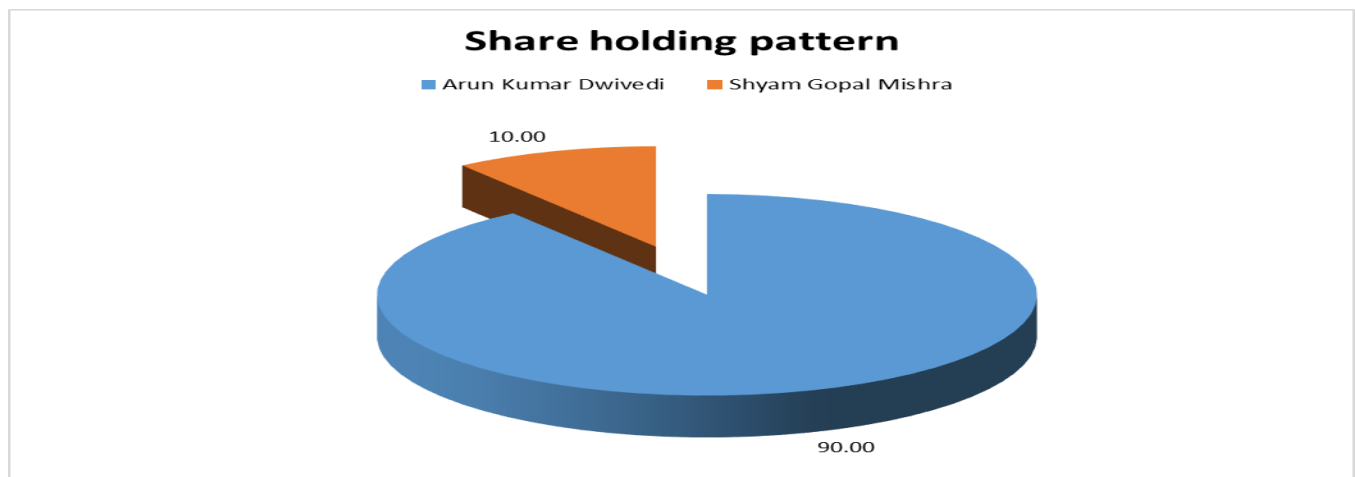
Name :	Mr. Suraj Kumar
Designation :	Chief Executive Officer

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MAJOR SHAREHOLDERS

As on 31.03.2017

Names of Shareholders	No. of Shares	% of Holding
Arun Kumar Dwivedi	9000	90.00
Shyam Gopal Mishra	1000	10.00
Total	10000	100.00



Equity Share Break up (Percentage of Total Equity)

As on 30.09.2017

Category	Percentage
Promoters – [Individual/Hindu Undivided Family – Indian]	90.00
Public/Other than promoters - [Individual/Hindu Undivided Family – Indian]	10.00

BUSINESS DETAILS

Line of Business :	Manufacturer and Trading of Compact LED Floodlight, Explosion Ploof LED Lights, Smart LED Flood Lights, LED Ac Bulbs, Super Bright LED Street Lights, Flexible LED Strip Lights. (Register Activity and also confirmed by management)	
Products / Services :	ITC Code No. 84869000	Products/Services Description Trading & Manufacturing of Led Products
Brand Names :	Not Available	

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Agencies Held :	Not Available
Exports :	
Products :	LED Products
Countries :	Gulf Countries
Imports :	
Products :	Raw Material
Countries :	China
Terms :	
Selling :	Cash and Credit (30/ 60 90 Days)
Purchasing :	Cash and Credit (30/ 60 90 Days)

PRODUCTION STATUS – (NOT AVAILABLE)

GENERAL INFORMATION

Suppliers :	<ul style="list-style-type: none"> Dew Electronic Niteen Packing TNT India P Limited 																						
Customers :	End Users, OEM's <ul style="list-style-type: none"> Amitech Textile Limited Soro Electricals Telecom Suresh Private Limited 																						
No. of Employees :	13 (Approximately)																						
Bankers :	<table border="1"> <tr> <td>Banker Name :</td> <td>Not Divulged</td> </tr> <tr> <td>Branch :</td> <td>--</td> </tr> <tr> <td>Person Name (With Designation) :</td> <td>--</td> </tr> <tr> <td>Contact Number :</td> <td>--</td> </tr> <tr> <td>Name of Account Holder :</td> <td>--</td> </tr> <tr> <td>Account Number :</td> <td>--</td> </tr> <tr> <td>Account Since (Date/Year of Account Opening) :</td> <td>--</td> </tr> <tr> <td>Average Balance Maintained :</td> <td>--</td> </tr> <tr> <td>Credit Facilities Enjoyed (CC/OD/Term Loan) :</td> <td>--</td> </tr> <tr> <td>Account Operation :</td> <td>--</td> </tr> <tr> <td>Remark :</td> <td>--</td> </tr> </table>	Banker Name :	Not Divulged	Branch :	--	Person Name (With Designation) :	--	Contact Number :	--	Name of Account Holder :	--	Account Number :	--	Account Since (Date/Year of Account Opening) :	--	Average Balance Maintained :	--	Credit Facilities Enjoyed (CC/OD/Term Loan) :	--	Account Operation :	--	Remark :	--
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Remark :	--																						

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Auditors :	
Name :	V Snehi and Associates Chartered Accountant
Address :	202, Vishal Tower, District Centre, Janak Puri, New Delhi – 110058, India
Tel. No.:	91-11-25540127
Mobile No.:	91-9718833127, 9718933127
Email :	snehivk@gmail.com
Income-tax PAN of auditor or auditor's firm :	EFDPS5998H
Memberships No.:	523983
Memberships :	Not Available
Collaborators :	Not Available
Associates/Subsidiaries :	Not Available

CAPITAL STRUCTURE

As on 31.03.2017

Authorised Capital :

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

Issued and Subscribed Capital:

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

Paid-up Capital:

No. of Shares	Type	Value	Amount
10000	Equity Shares of INR 10/- Per Value 5/- Partly Paidup	INR 10/- each	INR 0.050 Million

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FINANCIAL DATA
[all figures are INR Million]

ABRIDGED BALANCE SHEET

SOURCES OF FUNDS	31.03.2017	31.03.2016	31.03.2015
I. EQUITY AND LIABILITIES			
(1) Shareholders' Funds			
(a) Share Capital	0.050	0.050	0.050
(b) Reserves & Surplus	0.037	0.030	(0.070)
(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)	0.087	0.080	(0.020)
(3) Non-Current Liabilities			
(a) long-term borrowings	3.188	0.665	0.000
(b) Deferred tax liabilities (Net)	0.001	0.001	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)	3.189	0.666	0.000
(4) Current Liabilities			
(a) Short term borrowings	0.104	0.834	0.300
(b) Trade payables	1.861	3.034	0.926
(c) Other current liabilities	0.911	0.692	0.011
(d) Short-term provisions	0.000	0.022	0.000
Total Current Liabilities (4)	2.876	4.582	1.237
TOTAL	6.152	5.328	1.217
II. ASSETS			
(1) Non-current assets			
(a) Fixed Assets			
(i) Tangible assets	0.049	0.042	0.029
(ii) Intangible Assets	0.000	0.000	0.000
(iii) Capital work-in-progress	0.000	0.000	0.000
(iv) Intangible assets under development	0.000	0.000	0.000
(b) Non-current Investments	0.000	0.000	0.030
(c) Deferred tax assets (net)	0.000	0.000	0.000
(d) Long-term Loan and Advances	0.140	0.141	0.000

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(e) Other Non-current assets	0.005	0.007	0.011
Total Non-Current Assets	0.194	0.190	0.070
(2) Current assets			
(a) Current investments	0.000	0.000	0.000
(b) Inventories	4.300	0.864	0.728
(c) Trade receivables	1.294	4.158	0.316
(d) Cash and cash equivalents	0.351	0.108	0.103
(e) Short-term loans and advances	0.007	0.008	0.000
(f) Other current assets	0.006	0.000	0.000
Total Current Assets	5.958	5.138	1.147
TOTAL	6.152	5.328	1.217

PROFIT & LOSS ACCOUNT

	PARTICULARS	31.03.2017	31.03.2016	31.03.2015
	SALES			
	Income	4.737	8.289	0.697
	Other Income	0.913	0.887	0.000
	TOTAL	5.650	9.176	0.697
Less	EXPENSES			
	Purchases of Stock-in-Trade	6.814	6.047	1.224
	Changes in inventories of finished goods, work-in-progress and Stock-in-Trade	(3.436)	(0.137)	(0.727)
	Employees benefits expense	0.184	0.508	0.015
	Other expenses	2.065	2.615	0.202
	TOTAL	5.627	9.033	0.714
	PROFIT/ (LOSS) BEFORE INTEREST, TAX, DEPRECIATION AND AMORTISATION	0.023	0.143	(0.017)
Less	FINANCIAL EXPENSES	0.002	0.011	0.001
	PROFIT / (LOSS) BEFORE TAX, DEPRECIATION AND AMORTISATION	0.021	0.132	(0.018)
Less/ Add	DEPRECIATION/ AMORTISATION	0.011	0.012	0.003
	PROFIT/ (LOSS) BEFORE TAX	0.010	0.120	(0.021)

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Less	TAX	0.003	0.020	0.000
	PROFIT/ (LOSS) AFTER TAX	0.007	0.100	(0.021)
	Earnings / (Loss) Per Share (INR)	0.68	10.00	(2.15)

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

KEY RATIOS

EFFICIENCY RATIOS

PARTICULARS	31.03.2017	31.03.2016	31.03.2015
Average Collection Days (Sundry Debtors / Income * 365 Days)	99.71	183.09	165.48
Account Receivables Turnover (Income / Sundry Debtors)	3.66	1.99	2.21
Average Payment Days (Sundry Creditors / Purchases * 365 Days)	99.69	183.13	276.14
Inventory Turnover (Operating Income / Inventories)	0.01	0.17	-0.02
Asset Turnover (Operating Income / Net Fixed Assets)	0.47	3.40	-0.59

LEVERAGE RATIOS

PARTICULARS	31.03.2017	31.03.2016	31.03.2015
Debt Ratio ((Borrowing + Current Liabilities) / Total Assets)	0.99	0.98	1.02
Debt Equity Ratio (Total Liability / Networth)	37.84	18.74	-15.00

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Current Liabilities to Networth (Current Liabilities / Net Worth)	33.06	57.28	-61.85
Fixed Assets to Networth (Net Fixed Assets / Networth)	0.56	0.53	-1.45
Interest Coverage Ratio (PBIT / Financial Charges)	11.50	13.00	-17.00

PROFITABILITY RATIOS

PARTICULARS		31.03.2017	31.03.2016	31.03.2015
Net Profit Margin ((PAT / Sales) * 100)	%	0.15	1.21	(3.01)
Return on Total Assets ((PAT / Total Assets) * 100)	%	0.11	1.88	(1.73)
Return on Investment (ROI) ((PAT / Networth) * 100)	%	8.05	125.00	105.00

SOLVENCY RATIOS

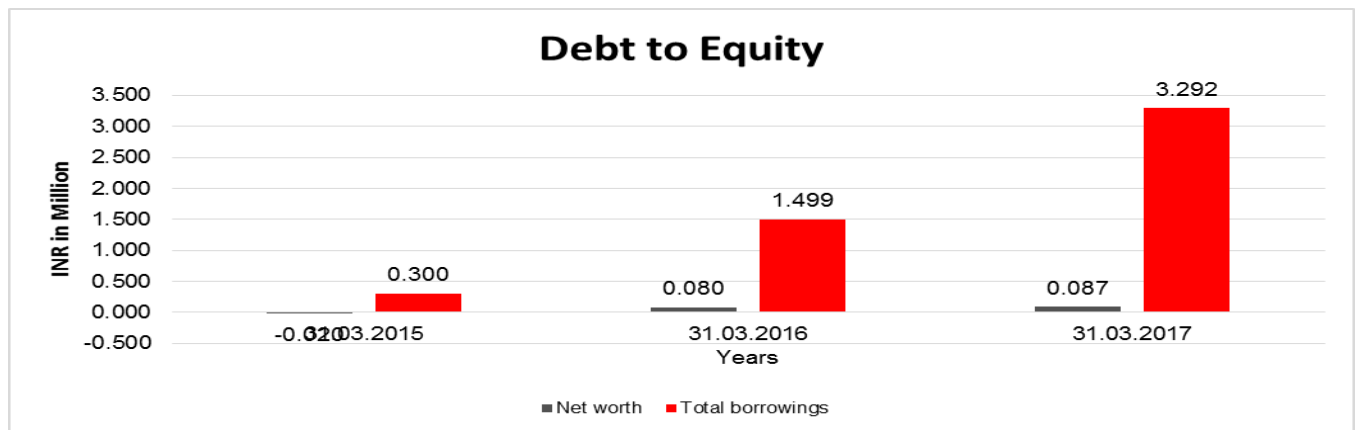
PARTICULARS		31.03.2017	31.03.2016	31.03.2015
Current Ratio (Current Assets / Current Liabilities)		2.07	1.12	0.93
Quick Ratio ((Current Assets – Inventories) / Current Liabilities)		0.58	0.93	0.34
G-Score Ratio Financial (Networth / Total Assets)		0.01	0.02	(0.02)
G-Score Ratio Debt (Debts / Equity Capital)		65.84	29.98	6.00
G-Score Ratio Liquidity (Total Current Assets / Total Current Liabilities)		2.07	1.12	0.93

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

FINANCIAL ANALYSIS
[all figures are in INR Million]

DEBT EQUITY RATIO

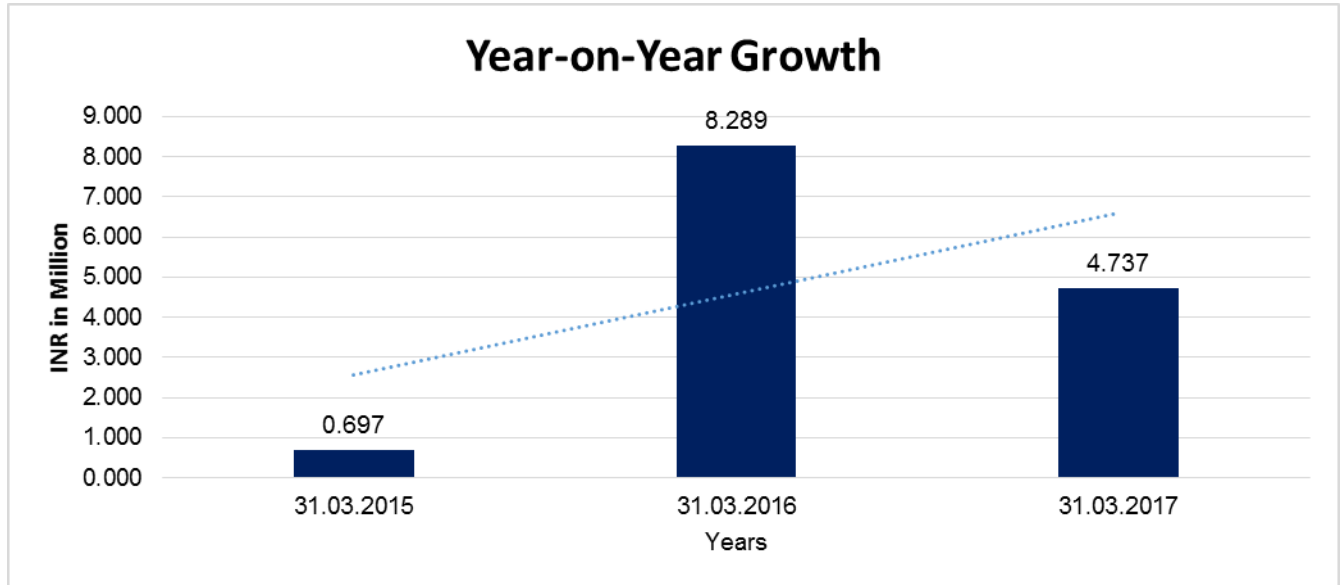
Particular	31.03.2015	31.03.2016	31.03.2017
	INR In Million	INR In Million	INR In Million
Share Capital	0.050	0.050	0.050
Reserves & Surplus	(0.070)	0.030	0.037
Money received against share warrants	0.000	0.000	0.000
Share Application money pending allotment	0.000	0.000	0.000
Net worth	(0.020)	0.080	0.087
long-term borrowings	0.000	0.665	3.188
Short term borrowings	0.300	0.834	0.104
Current maturities of long-term debts	0.000	0.000	0.000
Total borrowings	0.300	1.499	3.292
Debt/Equity ratio	(15.000)	18.738	37.839



YEAR-ON-YEAR GROWTH

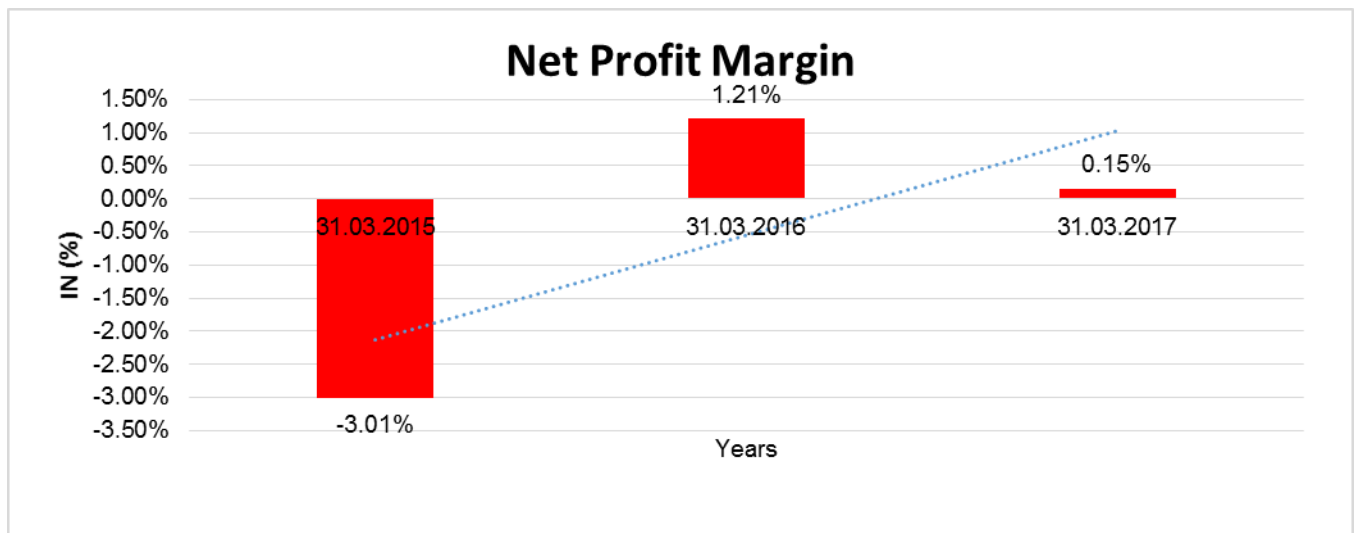
Year on Year Growth	31.03.2015	31.03.2016	31.03.2017
	INR In Million	INR In Million	INR In Million
Sales	0.697	8.289	4.737
		1089.240	(42.852)

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NET PROFIT MARGIN

Net Profit Margin	31.03.2015	31.03.2016	31.03.2017
	INR In Million	INR In Million	INR In Million
Sales	0.697	8.289	4.737
Profit / (Loss)	(0.021)	0.100	0.007
	(3.01)%	1.21%	0.15%



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LOCAL AGENCY FURTHER INFORMATION

Sr. No.	Check list by info agents	Available in Report (Yes/No)
1	Year of establishment	Yes
2	Constitution of the entity -Incorporation details	Yes
3	Locality of the entity	Yes
4	Premises details	Yes
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	No
11	Pan Card No. of Proprietor / Partners	No
12	Voter Id Card No. of Proprietor / Partners	No
13	Type of business	Yes
14	Line of Business	Yes
15	Export/import details (if applicable)	Yes
16	No. of employees	Yes
17	Details of sister concerns	No
18	Major suppliers	Yes
19	Major customers	Yes
20	Banking Details	No
21	Banking facility details	No
22	Conduct of the banking account	--
23	Financials, if provided	Yes
24	Capital in the business	Yes
25	Last accounts filed at ROC, if applicable	Yes
26	Turnover of firm for last three years	Yes
27	Reasons for variation <> 20%	--
28	Estimation for coming financial year	No
29	Profitability for last three years	Yes
30	Major shareholders, if available	Yes
31	External Agency Rating, if available	No
32	Litigations that the firm/promoter involved in	--
33	Market information	--
34	Payments terms	Yes
35	Negative Reporting by Auditors in the Annual Report	No

UNSECURED LOAN

PARTICULAR	31.03.2017 (INR in Million)	31.03.2016 (INR in Million)
Long-term Borrowings		
Shyam Gopal Mishra	3.188	0.665
Short-term borrowings		
Kalgriga electronics Private Limited	0.094	0.000
Kalyanti Hospital	0.010	0.000
Ramesh Singh Tomar	0.000	0.035
Mangal Kushwala	0.000	0.040
Chandra Prakash	0.000	0.025
Ashish Arora	0.000	0.046
Rahul Sharma	0.000	0.035
Salusinho Rasaurio	0.000	0.039
Aman Singh	0.000	0.037
Ankit Jangir	0.000	0.040
Ankur Trading Company	0.000	0.490
Suraj Kumar	0.000	0.042
Satish Soni	0.000	0.005
Total	3.292	1.499

INDEX OF CHARGES: NO CHARGES EXIST FOR THE COMPANY

FIXED ASSETS

- Furniture and Fixture
- Machinery
- Computer
- Invertor

CMT REPORT (Corruption, Money Laundering & Terrorism]

The Public Notice information has been collected from various sources including but not limited to: **The Courts, India Prisons Service, Interpol, etc.**

1] INFORMATION ON DESIGNATED PARTY

No records exist designating subject or any of its beneficial owners, controlling shareholders or senior officers as terrorist or terrorist organization or whom notice had been received that all financial transactions involving their assets have been blocked or convicted, found guilty or against whom a judgement or order had been entered in a proceedings for violating money-laundering, anti-corruption or bribery or international economic or anti-terrorism sanction laws or whose assets were seized, blocked, frozen or ordered forfeited for violation of money laundering or international anti-terrorism laws.

2] Court Declaration :

No records exist to suggest that subject is or was the subject of any formal or informal allegations, prosecutions or other official proceeding for making any prohibited payments or other improper payments to government officials for engaging in prohibited transactions or with designated parties.

3] Asset Declaration :

No records exist to suggest that the property or assets of the subject are derived from criminal conduct or a prohibited transaction.

4] Record on Financial Crime :

Charges or conviction registered against subject: **None**

5] Records on Violation of Anti-Corruption Laws :

Charges or investigation registered against subject: **None**

6] Records on Int'l Anti-Money Laundering Laws/Standards :

Charges or investigation registered against subject: **None**

7] Criminal Records

No available information exist that suggest that subject or any of its principals have been formally charged or convicted by a competent governmental authority for any financial crime or under any formal investigation by a competent government authority for any violation of anti-corruption laws or international anti-money laundering laws or standard.

8] Affiliation with Government :

No record exists to suggest that any director or indirect owners, controlling shareholders, director, officer or employee of the company is a government official or a family member or close business associate of a Government official.

9] Compensation Package :

Our market survey revealed that the amount of compensation sought by the subject is fair and reasonable and comparable to compensation paid to others for similar services.

10] Press Report :

No press reports / filings exists on the subject.

CORPORATE GOVERNANCE

MIRA INFORM as part of its Due Diligence do provide comments on Corporate Governance to identify management and governance. These factors often have been predictive and in some cases have created vulnerabilities to credit deterioration.

Our Governance Assessment focuses principally on the interactions between a company's management, its Board of Directors, Shareholders and other financial stakeholders.

CONTRAVENTION

Subject is not known to have contravened any existing local laws, regulations or policies that prohibit, restrict or otherwise affect the terms and conditions that could be included in the agreement with the subject.

FOREIGN EXCHANGE RATES

Currency	Unit	INR
US Dollar	1	INR 71.90
UK Pound	1	INR 92.19
Euro	1	INR 81.94

INFORMATION DETAILS

Information Gathered by :	GAY
Analysis Done by :	NIS
Report Prepared by :	DNS

SCORE FACTORS

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

RATING EXPLANATIONS

Credit Rating	Explanation	Rating Comments
A++	Minimum Risk	Business dealings permissible with minimum risk of default
A+	Low Risk	Business dealings permissible with low risk of default
A	Acceptable Risk	Business dealings permissible with moderate risk of default
B	Medium Risk	Business dealings permissible on a regular monitoring basis
C	Medium High Risk	Business dealings permissible preferably on secured basis
D	High Risk	Business dealing not recommended or on secured terms only
NB	New Business	No recommendation can be done due to business in infancy stage
NT	No Trace	No recommendation can be done as the business is not traceable

NB is stated where there is insufficient information to facilitate rating. However, it is not to be considered as unfavourable.

This score serves as a reference to assess SC's credit risk and to set the amount of credit to be extended. It is calculated from a composite of weighted scores obtained from each of the major sections of this report. The assessed factors are as follows:

- Financial condition covering various ratios
- Company background and operations size
- Promoters / Management background
- Payment record
- Litigation against the subject
- Industry scenario / competitor analysis
- Supplier / Customer / Banker review (wherever available)

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