

## MIRA INFORM REPORT

Report No. :	532094
Report Date :	04.10.2018

### IDENTIFICATION DETAILS

Name :	VEDIC FILMS
Registered Office :	No.9, No.10, 2nd Cross, 6th Block, Koramangala, Bangalore – 560095, Karnataka
Mobile No.:	91-9916026729 (Mr. Baidik Bikash Deb)
Country :	India
Financials (as on) :	31.03.2018
Year of Establishment :	2016
Capital Investment :	INR 1.404 Million
IEC No.: [Import-Export Code No.]	Not Applicable (As informed by the management that firm does not have export and import)
PAN No.: [Permanent Account No.]	AVZPD1929P
GSTN : [Goods & Service Tax Registration No.]	29AVZPD1929P1ZL
Service Tax No.:	AVZPD1929PSD001
Legal Form :	Sole Proprietary Concern
Line of Business :	Subject is engaged in Advertisement Activity. (Confirmed by management)
No. of Employees :	08 (Approximately)

### RATING & COMMENTS

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

<b>MIRA's Rating :</b>	B
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Credit Rating	Explanation	Rating Comments
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B	Medium Risk	Business dealings permissible on a regular monitoring basis
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<b>Maximum Credit Limit :</b>	USD 4000
<b>Status :</b>	Moderate
<b>Payment Behaviour :</b>	Slow but correct
<b>Litigation :</b>	Clear

**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.

**ECGC Country Risk Classification List**

Country Name	Previous Rating (31.12.2017)	Current Rating (01.04.2018)
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**

<b>Rating Agency Name</b>	Not Available
<b>Rating</b>	Not Available
<b>Rating Explanation</b>	Not Available
<b>Date</b>	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**

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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 04.10.2018

**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**

<b>Name :</b>	Mr. Baidik Bikash Deb
<b>Designation :</b>	Proprietor
<b>Contact No.:</b>	91-9916026729
<b>Date :</b>	03.10.2018

**LOCATIONS**

<b>Registered Office :</b>	No.9, No.10, 2nd Cross, 6th Block, Koramangala, Bangalore – 560095, Karnataka, India
<b>Tel. No.:</b>	Not Available
<b>Mobile No.:</b>	91-9916026729 (Mr. Baidik Bikash Deb) 91-9901879827 (Mr. Jeremy Darlong)
<b>Fax No.:</b>	Not Available
<b>E-Mail :</b>	<a href="mailto:financevedicfilms@gmail.com">financevedicfilms@gmail.com</a>
<b>Area :</b>	1300 sq. ft.
<b>Location :</b>	Rented
<b>Locality :</b>	Commercial
<b>Operational Office :</b>	5th, 3 <sup>rd</sup> Cross, Kulappa Colony, Murgesh Palya, Bangalore – 560017, Karnataka, India
<b>Area :</b>	1200 sq. ft. (At site visit)
<b>Locality :</b>	Residential (At site visit)

**SOLE PROPRIETOR**

<b>Name :</b>	Mr. Baidik Bikash Deb
<b>Designation :</b>	Proprietor

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<b>Address :</b>	No.14, Dharampur, Chinchurah (P), Chinsurah West, Hooghly – 712101, West Bengal, India
<b>Date of Birth/ Age :</b>	30.11.1989
<b>Aadhaar No.:</b>	4478 5644 3884
<b>PAN No.:</b>	AVZPD1929P

**KEY EXECUTIVES**

<b>Name :</b>	Mr. Jeremy Darlong
<b>Designation :</b>	Business Manager

**BUSINESS DETAILS**

<b>Line of Business :</b>	Subject is engaged in Advertisement Activity. (Confirmed by management)
<b>Products/ Services :</b>	Advertisement Activity
<b>Brand Names :</b>	Not Available
<b>Agencies Held :</b>	Not Available
<b>Exports :</b>	Not Available
<b>Imports :</b>	Not Available
<b>Terms :</b>	
<b>Selling :</b>	Cheque, Credit (30/ 60 Days) and Others (RTGS/ NEFT)
<b>Purchasing :</b>	Cheque, Credit (30/ 60 Days) and Others (RTGS/ NEFT)

**GENERAL INFORMATION**

<b>Suppliers :</b>	Not Available  (Since subject is service provider supplier details not available)
<b>Customers :</b>	Others (Advertising Agencies)
<b>Reference :</b>	Happy McGarry Bowen
<b>Name of the Person :</b>	Mr. Shariq Hassan (Creative Director)
<b>Contact No.:</b>	91-9611923156
<b>Since How Long Known :</b>	2 Years
<b>E-Mail :</b>	<a href="mailto:syed.shariq@happymgb.com">syed.shariq@happymgb.com</a>
<b>Maximum Limit Dealt :</b>	Not Divulged

	<b>Experience :</b>	<b>Service</b>	<b>Overall</b>
		Good	Good
	<b>Remark:</b>	Mr. Shariq Hassan (Creative Director) gave positive response about the subject company. They are satisfied with their services.	
<b>Reference :</b>		Famous Innovation	
<b>Name of the Person :</b>		Ms. Krittika Basu (Creative Director)	
<b>Contact No.:</b>		91-9620600078	
<b>Since How Long Known :</b>		2 Years	
<b>E-Mail :</b>		<a href="mailto:krittika@famous-india.in">krittika@famous-india.in</a>	
<b>Maximum Limit Dealt :</b>		Not Divulged	
	<b>Experience :</b>	<b>Service</b>	<b>Overall</b>
		Excellent	Excellent
	<b>Remark:</b>	Ms. Krittika Basu (Creative Director) gave positive response about the subject company. They are satisfied with their services.	
<b>Reference :</b>		JWT	
<b>Name of the Person :</b>		Mr. Aritra Bhattacharya (Creative Director)	
<b>Contact No.:</b>		91-9916966816	
<b>Since How Long Known :</b>		2 Years	
<b>E-Mail :</b>		<a href="mailto:aritra.bhattacharya@jwt.com">aritra.bhattacharya@jwt.com</a>	
<b>Maximum Limit Dealt :</b>		INR 1.000 Million	
	<b>Experience :</b>	<b>Service</b>	<b>Overall</b>
		Excellent	Excellent
	<b>Remark:</b>	Mr. Aritra Bhattacharya (Creative Director) gave positive response about the subject company. They are satisfied with their services.	
<b>No. of Employees :</b>		08 (Approximately)	
<b>Bankers :</b>	<b>Banker Name :</b>	ICICI Bank Limited	
	<b>Branch :</b>	Phoenix Ideom, No.35, 1 <sup>st</sup> Cross Murugeshpalaya, Old Airport Road, Bangalore, Karnataka, India	
	<b>Person Name (With Designation) :</b>	--	
	<b>Contact Number :</b>	91-80-33667777/ 44455000	
	<b>Name of Account Holder :</b>	--	
	<b>Account Number :</b>	232605500288 (Not confirmed with banker)	
	<b>IFSC Code</b>	ICIC0002326	
	<b>E-Mail :</b>	<a href="mailto:financevedicfilms@gmail.com">financevedicfilms@gmail.com</a>	

	<b>Account Since (Date/Year of Account Opening) :</b>	--
	<b>Average Balance Maintained :</b>	--
	<b>Credit Facilities Enjoyed (CC/OD/Term Loan) :</b>	--
	<b>Account Operation :</b>	--
	<b>Remark :</b>	--

<b>Auditors :</b>	
<b>Name :</b>	Mr. Venkatesham Chartered Accountant
<b>Address :</b>	Bangalore, Karnataka, India
<b>M.No.:</b>	232131
<b>Collaborators :</b>	Not Available
<b>Membership :</b>	Not Available
<b>Sister Concern :</b>	Not Available

**CAPITAL STRUCTURE**

**AS ON 31.03.2018**

<b>Proprietor's Capital Account</b>	<b>Amount In Million</b>
Opening Balance	0.182
Additional Capital Introduced	0.572
Add: Profit during the year	0.794
	<b>1.548</b>
Less: Drawings	0.144
<b>Total</b>	<b>1.404</b>

**FINANCIAL DATA**  
*[all figures are INR Million]*

**Note:** Sole Proprietary and Partnership concerns are exempted from filing their financials with the Government Authorities or Registry Records.

**ABRIDGED BALANCE SHEET**

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SOURCES OF FUNDS		31.03.2018	31.03.2017
<b>EQUITY AND LIABILITIES</b>			
1] Proprietor's Capital		1.404	0.132
2] Share Application Money		0.000	0.000
3] Reserves & Surplus		0.000	0.388
4] (Accumulated Losses)		0.000	0.000
<b>NETWORTH</b>		<b>1.404</b>	<b>0.520</b>
<b>LOAN FUNDS</b>			
1] Secured Loans		0.000	0.000
2] Unsecured Loans		0.000	0.000
3] Loans (Liability)		0.000	0.050
<b>TOTAL BORROWING</b>		<b>0.000</b>	<b>0.050</b>
DEFERRED TAX LIABILITIES		0.000	0.000
<b>TOTAL</b>		<b>1.404</b>	<b>0.570</b>
<b>APPLICATION OF FUNDS</b>			
<b>FIXED ASSETS [Net Block]</b>			
Capital work-in-progress		0.047	0.023
		0.000	0.000
<b>INVESTMENT</b>			
DEFERREX TAX ASSETS		0.000	0.000
<b>CURRENT ASSETS, LOANS &amp; ADVANCES</b>			
Inventories		0.000	0.000
Sundry Debtors		0.633	0.449
Cash & Bank Balances		0.400	0.050
Other Current Assets		0.271	0.000
Loans, Advances and Deposit		0.150	0.150
<b>Total Current Assets</b>		<b>1.454</b>	<b>0.649</b>
<b>Less : CURRENT LIABILITIES &amp; PROVISIONS</b>			
Sundry Creditors			
Other Current Liabilities		0.097	0.102
Provisions			
<b>Total Current Liabilities</b>		<b>0.097</b>	<b>0.102</b>
<b>Net Current Assets</b>		<b>1.357</b>	<b>0.547</b>
<b>MISCELLANEOUS EXPENSES</b>			
		0.000	0.000
<b>TOTAL</b>		<b>1.404</b>	<b>0.570</b>

**PROFIT & LOSS ACCOUNT**

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	<b>PARTICULARS</b>	<b>31.03.2018</b>	<b>31.03.2017</b>
	<b>SALES</b>		
	Income	3.231	0.578
	Other Income	0.015	0.000
	<b>TOTAL</b>	<b>3.246</b>	<b>0.578</b>
<b>Less</b>	<b>EXPENSES</b>		
	Audit Fees	0.000	0.015
	Internet Charges	0.003	0.000
	Electricity Charges	0.002	0.000
	Camara Expenses	0.000	0.021
	Camara Hining Charges	0.000	0.033
	Office Equipments	0.015	0.000
	Salaries and Wages	0.860	0.000
	Food and Beverages	0.000	0.002
	Staff Welfare	0.024	0.000
	Professional Charges	0.050	0.000
	Hotel and Boarding Expenses	0.000	0.005
	Business Expenses	0.150	0.000
	Office Expenses	0.052	0.027
	Business Promotion	0.011	0.000
	Other Expenses	0.130	0.000
	Telephone and Mobile Expenses	0.020	0.000
	Conveyance	0.060	0.000
	Free Lancing Charges	0.900	0.000
	Rent	0.168	0.064
	Voice Box Productions	0.000	0.021
	<b>TOTAL</b>	<b>2.445</b>	<b>0.188</b>
	<b>PROFIT/ (LOSS) BEFORE INTEREST, DEPRECIATION AND AMORTISATION</b>	<b>0.801</b>	<b>0.390</b>
<b>Less</b>	<b>FINANCIAL EXPENSES</b>	0.001	0.000
	<b>PROFIT / (LOSS) BEFORE DEPRECIATION AND AMORTISATION</b>	<b>0.800</b>	<b>0.390</b>
<b>Less/ Add</b>	<b>DEPRECIATION/ AMORTISATION</b>	0.006	0.002
	<b>PROFIT/ (LOSS) FOR THE YEAR</b>	<b>0.794</b>	<b>0.388</b>

**ADVERTISING PROMOTIONAL EXPENSES**

<b>Years</b>	<b>INR in Million</b>
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2017-2018	NA
2016-2017	NA

**KEY RATIOS**

**EFFICIENCY RATIOS**

PARTICULARS		31.03.2018	31.03.2017
Average Collection Days (Sundry Debtors / Income * 365 Days)		71.51	283.54
Account Receivables Turnover (Income / Sundry Debtors)		5.10	1.29
Average Payment Days (Sundry Creditors / Purchases * 365 Days)		0.00	0.00
Inventory Turnover (Operating Income / Inventories)		0.00	0.00
Asset Turnover (Operating Income / Net Fixed Assets)		17.04	16.96

**LEVERAGE RATIOS**

PARTICULARS		31.03.2018	31.03.2017
Debt Ratio ((Borrowing + Current Liabilities) / Total Assets)		0.06	0.23
Debt Equity Ratio (Total Liability / Networth)		0.00	0.10
Current Liabilities to Networth (Current Liabilities / Net Worth)		0.07	0.29
Fixed Assets to Networth (Net Fixed Assets / Networth)		0.03	0.04
Interest Coverage Ratio (PBIT / Financial Charges)		801.00	0.00

**PROFITABILITY RATIOS**

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PARTICULARS			31.03.2018	31.03.2017
Net Profit Margin ((PAT / Sales) * 100)	%		24.57	67.13
Return on Total Assets ((PAT / Total Assets) * 100)	%		52.90	57.74
Return on Investment (ROI) ((PAT / Networth) * 100)	%		56.55	74.62

**SOLVENCY RATIOS**

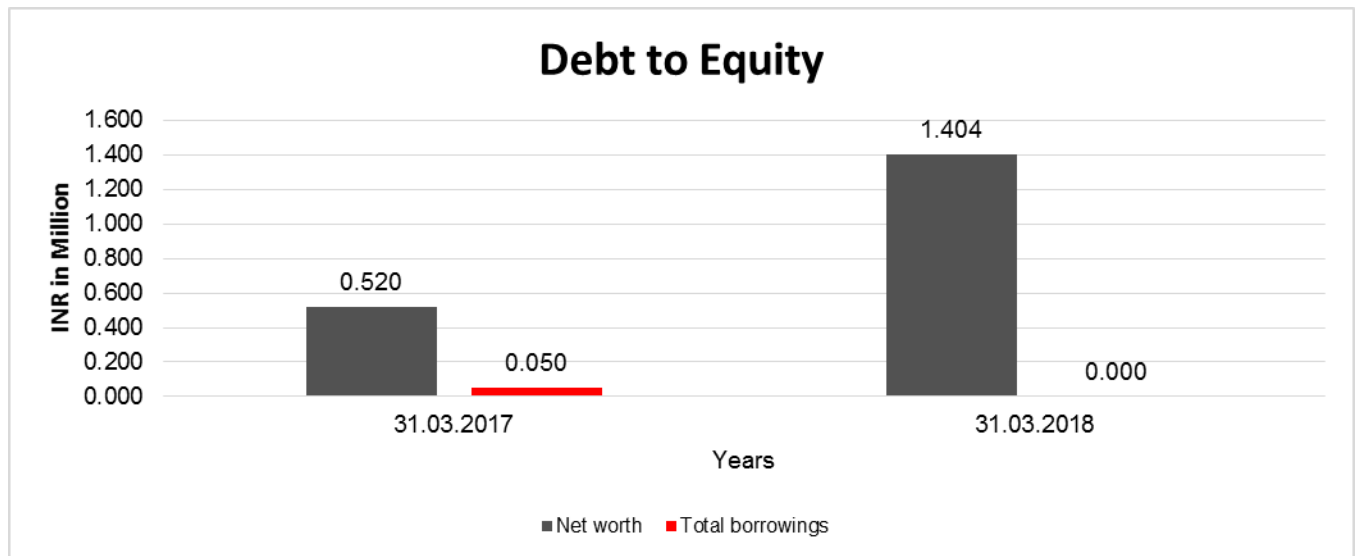
PARTICULARS			31.03.2018	31.03.2017
Current Ratio (Current Assets / Current Liabilities)			14.99	4.27
Quick Ratio ((Current Assets – Inventories) / Current Liabilities)			14.99	4.27
G-Score Ratio Financial (Networth / Total Assets)			0.94	0.77
G-Score Ratio Debt (Debts / Equity Capital)			0.00	0.38
G-Score Ratio Liquidity (Total Current Assets / Total Current Liabilities)			14.99	4.27

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

**FINANCIAL ANALYSIS**  
*[all figures are INR Million]*

**DEBT EQUITY RATIO**

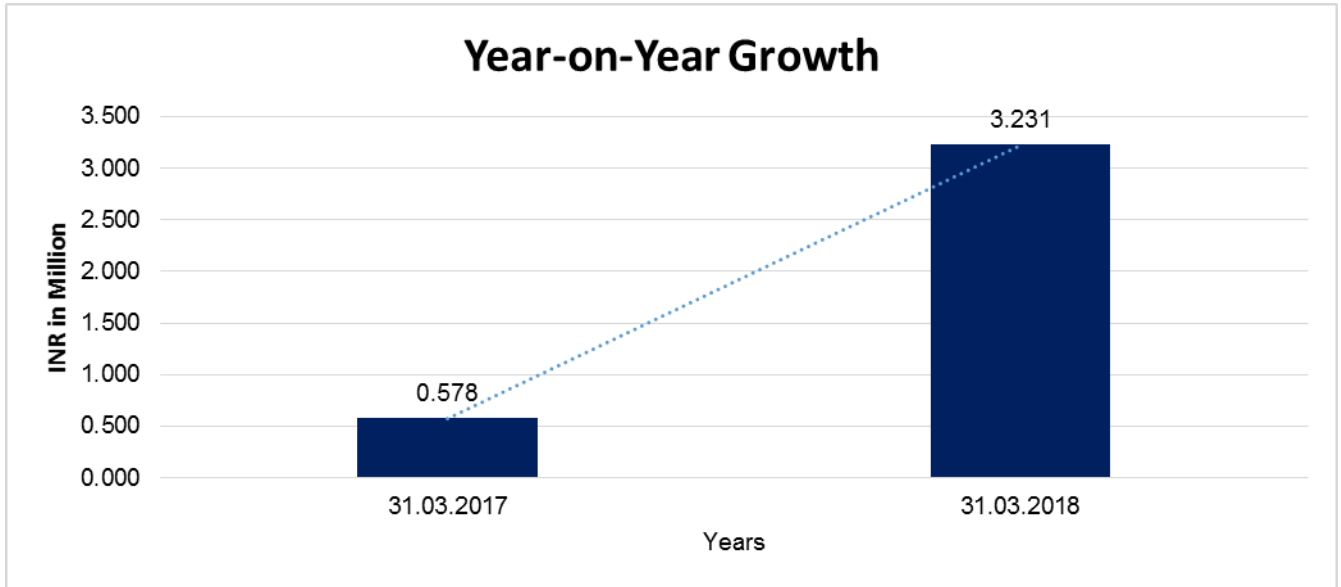
Particular	31.03.2017 (INR in Million)	31.03.2018 (INR in Million)
Proprietor's Capital	0.132	1.404
Reserves & Surplus	0.388	0.000
<b>Net worth</b>	<b>0.520</b>	<b>1.404</b>
Secured Loans	0.000	0.000
Unsecured Loans	0.000	0.000
Loans Liability	0.050	0.000
<b>Total borrowings</b>	<b>0.050</b>	<b>0.000</b>
<b>Debt/Equity ratio</b>	<b>0.096</b>	<b>0.000</b>



**YEAR-ON-YEAR GROWTH**

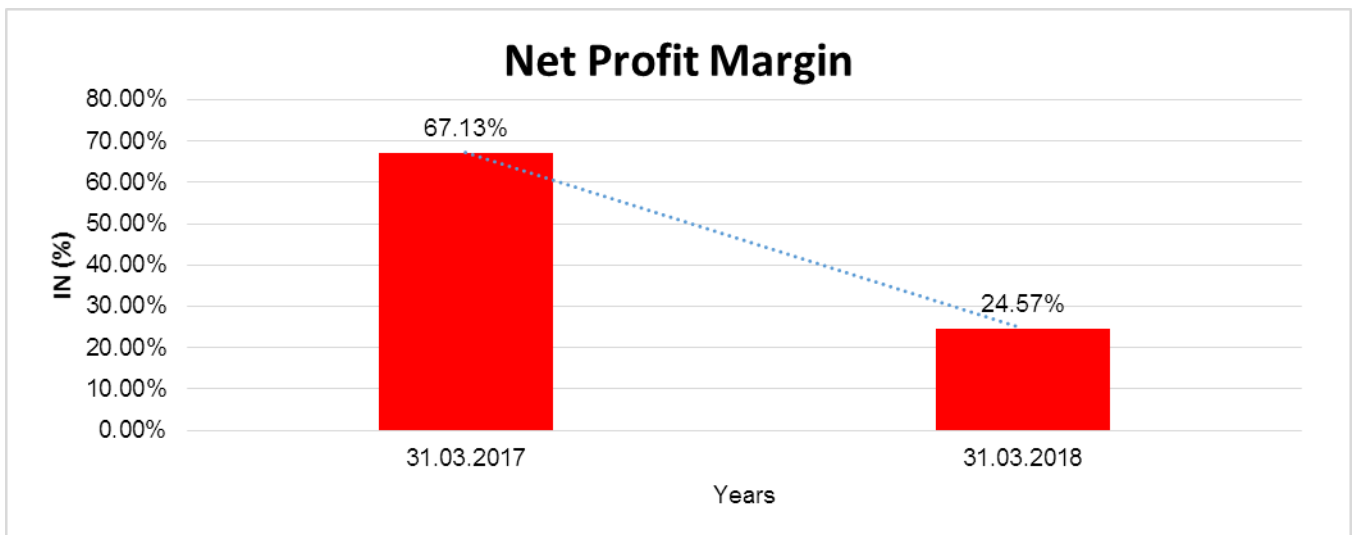
Year on Year Growth	31.03.2017 (INR in Million)	31.03.2018 (INR in Million)
Sales	0.578	3.231
		<b>458.997</b>

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**NET PROFIT MARGIN**

Net Profit Margin	31.03.2017 (INR in Million)	31.03.2018 (INR in Million)
Sales	0.578	3.231
Profit	0.388	0.794
	<b>67.13%</b>	<b>24.57%</b>



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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	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	No
13	Type of business	Yes
14	Line of Business	Yes
15	Export/import details (if applicable)	No
16	No. of employees	Yes
17	Details of sister concerns	No
18	Major suppliers	No
19	Major customers	Yes
20	Banking Details	Yes
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	No
26	Turnover of firm for last two years	Yes
27	Reasons for variation <> 20%	--
28	Estimation for coming financial year	No
29	Profitability for last two years	Yes
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

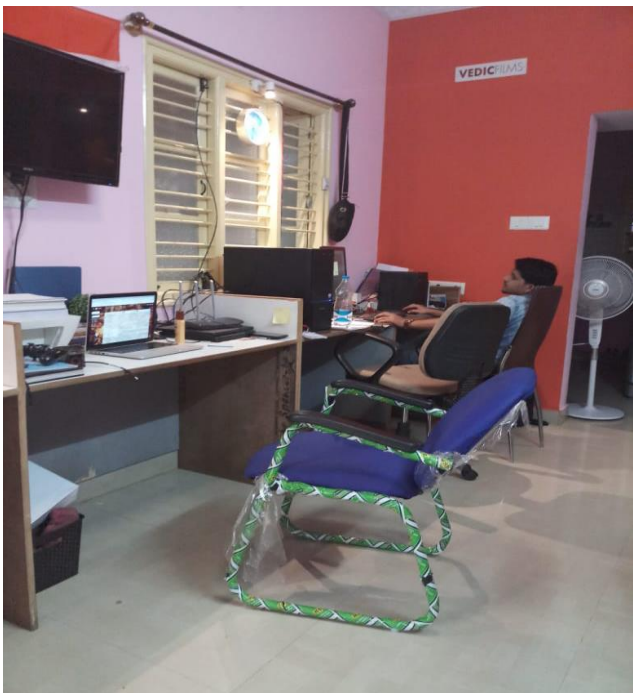
**OBSERVATION POINTS**

<b>Name of Company :</b>	VEDIC FILMS
<b>Address :</b>	5th, 3 <sup>rd</sup> Cross, Kulappa Colony, Murgesh Palya, Bangalore – 560017, Karnataka, India
<b>Mobile No.:</b>	91-9916026729
<b>Email:</b>	<a href="mailto:financevedicfilms@gmail.com">financevedicfilms@gmail.com</a>
<b>Person to whom we met:</b>	Mr. Baidik Bikash Deb
<b>Designation :</b>	Proprietor
<b>Name Board:</b>	Not Sighted
<b>Location:</b>	Easy
<b>Landmark (If Any):</b>	Venkateshwara Enclave
<b>Total Floors of the building:</b>	3 Floors
<b>Subject situated on:</b>	Ground Floor
<b>Locality:</b>	Residential
<b>Area of Premises :</b>	1200 sq. ft.
<b>Area:</b>	Neutral
<b>No. of Employees seen at Premises :</b>	08
<b>Visibility of Items:</b>	<ul style="list-style-type: none"> <li>• Telephone</li> <li>• Fax Machine</li> <li>• Computer</li> <li>• Office Equipment</li> <li>• Xerox Machine</li> </ul>
<b>Furniture items sighted:</b>	Yes
<b>Proof of visit:</b>	Visiting Card and Photograph

**PHOTOGRAPHS**



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**CMT REPORT (Corruption, Money Laundering & Terrorism]**

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

**1] INFORMATION ON DESIGNATED PARTY**

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

**2] Court Declaration :**

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

**3] Asset Declaration :**

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

**4] Record on Financial Crime :**

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

**5] Records on Violation of Anti-Corruption Laws :**

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

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

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

**7] Criminal Records**

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

**8] Affiliation with Government :**

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

**9] Compensation Package :**

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

**10] Press Report :**

No press reports / filings exists on the subject.

**CORPORATE GOVERNANCE**

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

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

**CONTRAVENTION**

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

**FOREIGN EXCHANGE RATES**

Currency	Unit	INR
US Dollar	1	INR 73.82
UK Pound	1	INR 95.40
Euro	1	INR 84.67

**INFORMATION DETAILS**

<b>Information Gathered by :</b>	TJL
<b>Analysis Done by :</b>	PSD
<b>Report Prepared by :</b>	SUD

**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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