

**MIRA INFORM REPORT**

<b>Report No. :</b>	534563
<b>Report Date :</b>	16.10.2018

**IDENTIFICATION DETAILS**

<b>Name :</b>	SUPERHERO BRANDS PRIVATE LIMITED
<b>Registered Office :</b>	Office No. 8-11, Mehta Estate, Andheri Kurla Road, Andheri (East), Mumbai - 400093, Maharashtra
<b>Tel. No.:</b>	91-22-40123038
<b>Country :</b>	India
<b>Financials (as on) :</b>	31.03.2017
<b>Date of Incorporation :</b>	02.06.2015
<b>CIN No.:</b> [Company Identification No.]	U74999MH2015PTC265120
<b>Capital Investment / Paid-up Capital :</b>	INR 0.161 Million
<b>PAN No.:</b> [Permanent Account No.]	AAVCS8968F
<b>GSTN :</b> [Goods & Service Tax Registration No.]	27AAVCS8968F1ZC
<b>Legal Form :</b>	Private Limited Liability Company
<b>Line of Business :</b>	Providing Solutions and Services related to Web-Technologies, Internet and E-Commerce. [As per Memorandum of Association – (Registry Document)]
<b>No. of Employees :</b>	Information declined by the management

**RATING & COMMENTS**

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

**MIRA's Rating :**

**B**

**DISCLAIMER :** This Report is **PRIVATE & CONFIDENTIAL** and it is prepared at the request of and for its use by the Subscriber only. The Subscriber shall use the contents of the Report merely as an aid to its business. Mira Inform Private Limited ("MIPL") has collated information/data in the Report, which have not been verified unless otherwise specifically mentioned in the Report. The Subscriber shall independently verify the accuracy and correctness of the information/data before in any way acting upon the same. MIPL shall not be liable for any harm, injury, loss or damage caused to the Subscriber due to default by the Subscriber's debtors/beneficiaries in fulfilling their obligations of any nature whatsoever. This Report or any of its portion shall not be used as a documentary evidence or otherwise before any investigative agencies or forum of law. This Report is confidential and proprietary to MIPL. The Subscriber and/or any other person(s) may not reproduce, publish or disclose any of the contents of the Report to others without the express authorization of MIPL. This Report is prepared and issued to the Subscriber without any risk, responsibility or liability on the part of MIPL or its officials.

**SUPERHERO BRANDS PRIVATE LIMITED - 534563 MIRA**

**PAGE NO. : 2**

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

<b>Status :</b>	Moderate
<b>Payment Behaviour :</b>	Slow but correct
<b>Litigation :</b>	Clear
<b>Comments :</b>	<p>Subject was incorporated in the year 2015.</p> <p>As per the financial of 2017, the company has achieved a massive growth in its revenue as compared to the previous year.</p> <p>The company has fair network base and debt free balance sheet profile.</p> <p>Rating is constrained on account of limited track record of the subject and losses incurred by the company.</p> <p>Business is active. Payment seems to be slow but correct.</p> <p>In the view of aforesaid, the company can be considered for business dealings with some caution.</p>

**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.

**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 16.10.2018

**DISCLAIMER :** This Report is **PRIVATE & CONFIDENTIAL** and it is prepared at the request of and for its use by the Subscriber only. The Subscriber shall use the contents of the Report merely as an aid to its business. Mira Inform Private Limited ("MIPL") has collated information/data in the Report, which have not been verified unless otherwise specifically mentioned in the Report. The Subscriber shall independently verify the accuracy and correctness of the information/data before in any way acting upon the same. MIPL shall not be liable for any harm, injury, loss or damage caused to the Subscriber due to default by the Subscriber's debtors/beneficiaries in fulfilling their obligations of any nature whatsoever. This Report or any of its portion shall not be used as a documentary evidence or otherwise before any investigative agencies or forum of law. This Report is confidential and proprietary to MIPL. The Subscriber and/or any other person(s) may not reproduce, publish or disclose any of the contents of the Report to others without the express authorization of MIPL. This Report is prepared and issued to the Subscriber without any risk, responsibility or liability on the part of MIPL or its officials.

**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**

<b>Name :</b>	Mr. Paul
<b>Designation :</b>	Business Intelligence Department
<b>Contact No.:</b>	91-22-67088081
<b>Date :</b>	12.10.2018
<b>Name :</b>	Mr. Sumit
<b>Designation :</b>	Finance Manager
<b>Contact No.:</b>	91-993004069
<b>Date :</b>	12.10.2018

**LOCATIONS**

<b>Registered Office :</b>	Office No. 8-11, Mehta Estate, Andheri Kurla Road, Andheri (East), Mumbai - 400093, Maharashtra, India
<b>Tel. No.:</b>	91-22-40123038
<b>Fax No.:</b>	Not Available
<b>E-Mail :</b>	<a href="mailto:jaineel@planetsuperheroes.com">jaineel@planetsuperheroes.com</a> <a href="mailto:care@planetsuperheroes.com">care@planetsuperheroes.com</a> <a href="mailto:sumit.sagar@planetsuperheroes.com">sumit.sagar@planetsuperheroes.com</a>
<b>Website :</b>	<a href="https://www.planetsuperheroes.com/">https://www.planetsuperheroes.com/</a>
<b>Stores :</b>	<b>Located at :</b> <ul style="list-style-type: none"> <li>• Kormangla, Bangalore</li> <li>• Navi Mumbai, Glomax Mall</li> <li>• Mumbai, Infiniti Mall - Malad (West)</li> <li>• Mumbai, Santacruz</li> <li>• Thane, Viviana Mall</li> <li>• Pune, Phoenix Market City</li> <li>• Pune, The Pavillion</li> <li>• Goa, Panjim</li> </ul>

**DIRECTORS**

**As on 31.03.2018**

<b>Name :</b>	Mr. Karan Rai
---------------	---------------

**DISCLAIMER :** This Report is **PRIVATE & CONFIDENTIAL** and it is prepared at the request of and for its use by the Subscriber only. The Subscriber shall use the contents of the Report merely as an aid to its business. Mira Inform Private Limited ("MIPL") has collated information/data in the Report, which have not been verified unless otherwise specifically mentioned in the Report. The Subscriber shall independently verify the accuracy and correctness of the information/data before in any way acting upon the same. MIPL shall not be liable for any harm, injury, loss or damage caused to the Subscriber due to default by the Subscriber's debtors/beneficiaries in fulfilling their obligations of any nature whatsoever. This Report or any of its portion shall not be used as a documentary evidence or otherwise before any investigative agencies or forum of law. This Report is confidential and proprietary to MIPL. The Subscriber and/or any other person(s) may not reproduce, publish or disclose any of the contents of the Report to others without the express authorization of MIPL. This Report is prepared and issued to the Subscriber without any risk, responsibility or liability on the part of MIPL or its officials.

**SUPERHERO BRANDS PRIVATE LIMITED - 534563 MIRA**

**PAGE NO. : 4**

<b>Designation :</b>	Director
<b>Address :</b>	40/16, East Patel Nagar, Delhi - 110008, India
<b>Date of Appointment :</b>	02.06.2015
<b>DIN No.:</b>	00602457
<b>Name :</b>	Mr. Sumit Nikunj Shah
<b>Designation :</b>	Director
<b>Address :</b>	Opposite Laxminarayan Temple, 24, A, Shree Shambhu Sadan, Tagore Road, Santacruz (West) Mumbai – 400054, Maharashtra, India
<b>Date of Appointment :</b>	02.06.2015
<b>DIN No.:</b>	03336455
<b>Name :</b>	Mr. Jaineel Kamlesh Aga
<b>Designation :</b>	Director
<b>Address :</b>	27, Hanuman Sharan, 6th Floor, Bomanji Petit Raod, Parsi General Hospital Off. Warden Road, Mumbai - 400026, Maharashtra, India
<b>Date of Appointment :</b>	02.06.2015
<b>DIN No.:</b>	07115991
<b>Name :</b>	Mr. Chaitanya Kamal Rathi
<b>Designation :</b>	Director
<b>Address :</b>	96, New Bhiwandi House, August Kranti Marg, Opposite Cumballa Hill Hospital, Kemps Corner Mumbai - 400036, Maharashtra, India
<b>Date of Appointment :</b>	29.09.2017
<b>DIN No.:</b>	07705302

**KEY EXECUTIVES**

<b>Name :</b>	Mr. Paul
<b>Designation :</b>	Business Intelligence Department
<b>Name :</b>	Mr. Sumit
<b>Designation :</b>	Finance Manager

**MAJOR SHAREHOLDERS / SHAREHOLDING PATTERN**

**As on 31.03.2017**

<b>Names of Equity Shareholders</b>	<b>No. of Shares</b>
Anshul Agarwal	64
Anubhav Kaul	151
Aviral Chaturvedi	64
Bamasish Paul	64
Devdutt Marathe	75
Jai Prakash Srivastava	75
Karthik Subramani	120

**DISCLAIMER :** This Report is **PRIVATE & CONFIDENTIAL** and it is prepared at the request of and for its use by the Subscriber only. The Subscriber shall use the contents of the Report merely as an aid to its business. Mira Inform Private Limited ("MIPL") has collated information/data in the Report, which have not been verified unless otherwise specifically mentioned in the Report. The Subscriber shall independently verify the accuracy and correctness of the information/data before in any way acting upon the same. MIPL shall not be liable for any harm, injury, loss or damage caused to the Subscriber due to default by the Subscriber's debtors/beneficiaries in fulfilling their obligations of any nature whatsoever. This Report or any of its portion shall not be used as a documentary evidence or otherwise before any investigative agencies or forum of law. This Report is confidential and proprietary to MIPL. The Subscriber and/or any other person(s) may not reproduce, publish or disclose any of the contents of the Report to others without the express authorization of MIPL. This Report is prepared and issued to the Subscriber without any risk, responsibility or liability on the part of MIPL or its officials.

**SUPERHERO BRANDS PRIVATE LIMITED - 534563 MIRA**

**PAGE NO. : 5**

Rohit Samarth		193
Sarvesh Nevatia		64
Shabbir Topiwala		193
Jaineel K. Aga		3333
Karan Rai		3167
Nikunj Shah		343
Sumit Shah		3500
Yash R Shah		333
<b>Total</b>		<b>11739</b>

<b>Names of Preference Shareholders</b>		<b>No. of Shares</b>
Anup Bhasin		46
Archana Awasthi		77
Atul Mathur		46
Darab Talyarkhan		39
Devesh Rathore		39
Dhruva Nath/Rajni Nath		75
Ivy Mukherjee		52
Priyesh Desai		39
Rajeev Ranka		39
Rajiv Sharma		39
Ravinder Singh		52
Rupinder Singh Arora		64
Sangita Bansal/Aishani B		39
Sanjay Goyal		102
Shilpin Tater		64
Start Corp Inda Private Limited		39
Sulbhanand Rane		64
Vaibhav Karnavat		64
Viiveck Verma		77
Vinay Somani		65
Vishal Gupta		144
Vivek Sabharwal		59
Yudhishtir Pal Sharma		39
DSGCP		2359
Gaurav Mathur		225
Toy Options		301
Xpressions 4 U		129
<b>Total</b>		<b>4377</b>

**As on 29.09.2017**

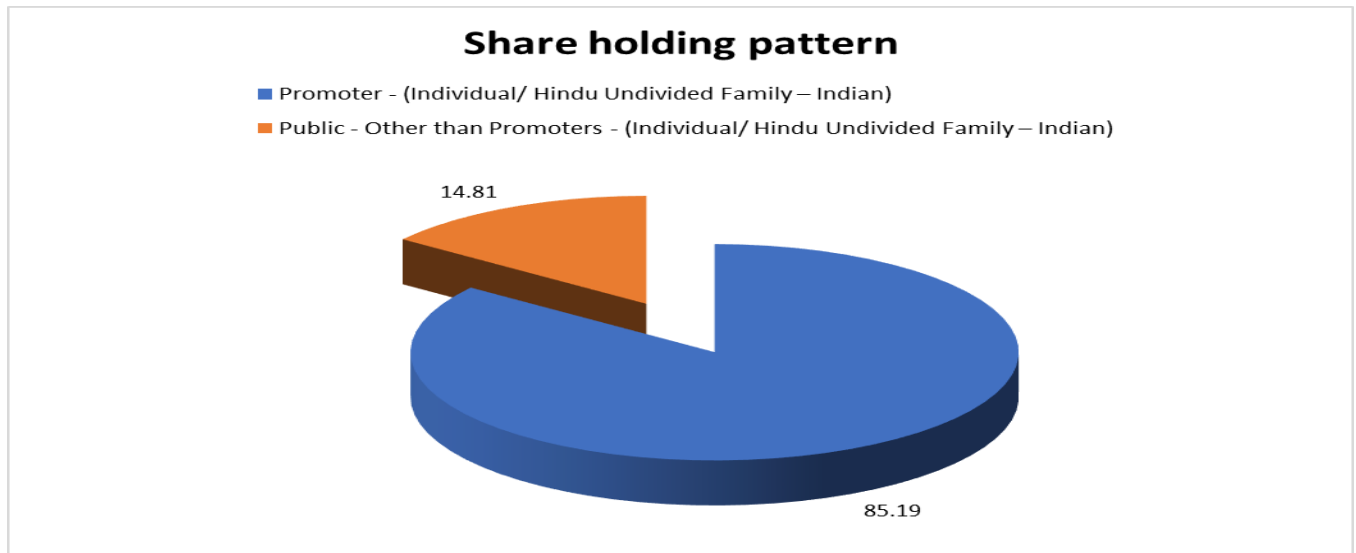
**Equity Share Break up (Percentage of Total Equity)**

**DISCLAIMER** : This Report is **PRIVATE & CONFIDENTIAL** and it is prepared at the request of and for its use by the Subscriber only. The Subscriber shall use the contents of the Report merely as an aid to its business. Mira Inform Private Limited ("MIPL") has collated information/data in the Report, which have not been verified unless otherwise specifically mentioned in the Report. The Subscriber shall independently verify the accuracy and correctness of the information/data before in any way acting upon the same. MIPL shall not be liable for any harm, injury, loss or damage caused to the Subscriber due to default by the Subscriber's debtors/beneficiaries in fulfilling their obligations of any nature whatsoever. This Report or any of its portion shall not be used as a documentary evidence or otherwise before any investigative agencies or forum of law. This Report is confidential and proprietary to MIPL. The Subscriber and/or any other person(s) may not reproduce, publish or disclose any of the contents of the Report to others without the express authorization of MIPL. This Report is prepared and issued to the Subscriber without any risk, responsibility or liability on the part of MIPL or its officials.

**SUPERHERO BRANDS PRIVATE LIMITED - 534563 MIRA**

**PAGE NO. : 6**

Category	Percentage
Promoter - (Individual/ Hindu Undivided Family – Indian)	85.19
Public - Other than Promoters - (Individual/ Hindu Undivided Family – Indian)	14.81
<b>Total</b>	<b>100.00</b>



**LIST OF ALLOTTEES**

Names of Allottees	No. of Shares
DSGCP TYEB	2181
RB Investments Pte Limited	3054
<b>Total</b>	<b>5235</b>

**BUSINESS DETAILS**

<b>Line of Business :</b>	Providing Solutions and Services related to Web-Technologies, Internet and E-Commerce. [As per Memorandum of Association – (Registry Document)]	
<b>Products :</b>	<b>NIC Code</b> 46909	<b>Product Description</b> License Merchandise Selling
<b>Brand Names :</b>	Not Available	
<b>Agencies Held :</b>	Not Available	
<b>Exports :</b>	Not Divulged	

**DISCLAIMER :** This Report is **PRIVATE & CONFIDENTIAL** and it is prepared at the request of and for its use by the Subscriber only. The Subscriber shall use the contents of the Report merely as an aid to its business. Mira Inform Private Limited ("MIPL") has collated information/data in the Report, which have not been verified unless otherwise specifically mentioned in the Report. The Subscriber shall independently verify the accuracy and correctness of the information/data before in any way acting upon the same. MIPL shall not be liable for any harm, injury, loss or damage caused to the Subscriber due to default by the Subscriber's debtors/beneficiaries in fulfilling their obligations of any nature whatsoever. This Report or any of its portion shall not be used as a documentary evidence or otherwise before any investigative agencies or forum of law. This Report is confidential and proprietary to MIPL. The Subscriber and/or any other person(s) may not reproduce, publish or disclose any of the contents of the Report to others without the express authorization of MIPL. This Report is prepared and issued to the Subscriber without any risk, responsibility or liability on the part of MIPL or its officials.

**SUPERHERO BRANDS PRIVATE LIMITED - 534563 MIRA**

**PAGE NO. : 7**

<b>Imports :</b>	Not Divulged
<b>Terms :</b>	Not Divulged

**PRODUCTION STATUS NOT AVAILABLE**

**GENERAL INFORMATION**

<b>Suppliers :</b>	<b>Reference :</b>	Not Divulged
	<b>Name of the Person :</b>	--
	<b>Contact No.:</b>	--
	<b>Since How Long Known :</b>	--
	<b>Maximum Limit Dealt :</b>	--
	<b>Experience :</b>	--
	<b>Remark:</b>	--
<b>Customers :</b>	<b>Reference :</b>	Not Divulged
	<b>Name of the Person :</b>	--
	<b>Contact No.:</b>	--
	<b>Since How Long Known :</b>	--
	<b>Maximum Limit Dealt :</b>	--
	<b>Experience :</b>	--
	<b>Remark:</b>	--
<b>No. of Employees :</b>	Information declined by the management	
<b>Bankers :</b>	<b>Bank Name</b>	Not Divulged
	<b>Branch</b>	--
	<b>Person Name (With Designation)</b>	--
	<b>Contact Number</b>	--
	<b>Name of Account Holder</b>	--
	<b>Account Number</b>	--
	<b>Account Since (Date/Year of Account Opening)</b>	--
	<b>Average Balance Maintained (If Possible)</b>	--
	<b>Credit Facilities Enjoyed (If any)</b>	--
	<b>Account Operation</b>	--
<b>Remarks (If any)</b>	--	

<b>Auditors :</b>	
<b>Name :</b>	Shah and Punamiya

**DISCLAIMER :** This Report is **PRIVATE & CONFIDENTIAL** and it is prepared at the request of and for its use by the Subscriber only. The Subscriber shall use the contents of the Report merely as an aid to its business. Mira Inform Private Limited ("MIPL") has collated information/data in the Report, which have not been verified unless otherwise specifically mentioned in the Report. The Subscriber shall independently verify the accuracy and correctness of the information/data before in any way acting upon the same. MIPL shall not be liable for any harm, injury, loss or damage caused to the Subscriber due to default by the Subscriber's debtors/beneficiaries in fulfilling their obligations of any nature whatsoever. This Report or any of its portion shall not be used as a documentary evidence or otherwise before any investigative agencies or forum of law. This Report is confidential and proprietary to MIPL. The Subscriber and/or any other person(s) may not reproduce, publish or disclose any of the contents of the Report to others without the express authorization of MIPL. This Report is prepared and issued to the Subscriber without any risk, responsibility or liability on the part of MIPL or its officials.

**SUPERHERO BRANDS PRIVATE LIMITED - 534563 MIRA**

**PAGE NO. : 8**

	Chartered Accountants
<b>Address :</b>	2A, Sheel Building, Lala Lajpatrai Road, Opposite Parle Book Centre, Vile Parle (West), Mumbai – 400056, Maharashtra, India
<b>E-Mail :</b>	<a href="mailto:shahpunamiya@gmail.com">shahpunamiya@gmail.com</a>
<b>Income-tax PAN of auditor or auditor's firm :</b>	ACXFS8166N
<b>FRN :</b>	141482W
<b>MRN :</b>	168440 [Pranay Punamiya]
<b>Memberships :</b>	Not Available
<b>Collaborators :</b>	Not Available
<b>Related Parties :</b>	Krysh Retail Private Limited Shambhulal Shah and Company

**CAPITAL STRUCTURE**

**After 29.09.2017**

**Authorised Capital : 0.500 Million**

**Issued, Subscribed & Paid-up Capital : 0.232 Million**

**As on 29.09.2017**

**Authorised Capital :**

No. of Shares	Type	Value	Amount
---------------	------	-------	--------

**DISCLAIMER** : This Report is **PRIVATE & CONFIDENTIAL** and it is prepared at the request of and for its use by the Subscriber only. The Subscriber shall use the contents of the Report merely as an aid to its business. Mira Inform Private Limited ("MIPL") has collated information/data in the Report, which have not been verified unless otherwise specifically mentioned in the Report. The Subscriber shall independently verify the accuracy and correctness of the information/data before in any way acting upon the same. MIPL shall not be liable for any harm, injury, loss or damage caused to the Subscriber due to default by the Subscriber's debtors/beneficiaries in fulfilling their obligations of any nature whatsoever. This Report or any of its portion shall not be used as a documentary evidence or otherwise before any investigative agencies or forum of law. This Report is confidential and proprietary to MIPL. The Subscriber and/or any other person(s) may not reproduce, publish or disclose any of the contents of the Report to others without the express authorization of MIPL. This Report is prepared and issued to the Subscriber without any risk, responsibility or liability on the part of MIPL or its officials.

***SUPERHERO BRANDS PRIVATE LIMITED - 534563 MIRA***

***PAGE NO. : 9***

35000	Equity Shares	INR 10/- each	INR 0.350 Million
15000	Preference Shares	INR 10/- each	INR 0.150 Million
	<b>TOTAL</b>		<b>INR 0.500 Million</b>

**Issued, Subscribed & Paid-up Capital :**

<b>No. of Shares</b>	<b>Type</b>	<b>Value</b>	<b>Amount</b>
11739	Equity Shares	INR 10/- each	INR 0.117 Million
4377	Preference Shares	INR 10/- each	INR 0.044 Million
	<b>TOTAL</b>		<b>INR 0.161 Million</b>

**DISCLAIMER :** This Report is **PRIVATE & CONFIDENTIAL** and it is prepared at the request of and for its use by the Subscriber only. The Subscriber shall use the contents of the Report merely as an aid to its business. Mira Inform Private Limited ("MIPL") has collated information/data in the Report, which have not been verified unless otherwise specifically mentioned in the Report. The Subscriber shall independently verify the accuracy and correctness of the information/data before in any way acting upon the same. MIPL shall not be liable for any harm, injury, loss or damage caused to the Subscriber due to default by the Subscriber's debtors/beneficiaries in fulfilling their obligations of any nature whatsoever. This Report or any of its portion shall not be used as a documentary evidence or otherwise before any investigative agencies or forum of law. This Report is confidential and proprietary to MIPL. The Subscriber and/or any other person(s) may not reproduce, publish or disclose any of the contents of the Report to others without the express authorization of MIPL. This Report is prepared and issued to the Subscriber without any risk, responsibility or liability on the part of MIPL or its officials.

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

**ABRIDGED BALANCE SHEET**

<b>SOURCES OF FUNDS</b>		<b>31.03.2017</b>	<b>31.03.2016</b>
<b>I. EQUITY AND LIABILITIES</b>			
(1) Shareholders' Funds			
(a) Share Capital		0.161	0.146
(b) Reserves & Surplus		28.085	26.035
(c) Money received against share warrants		0.000	0.000
(2) Share Application money pending allotment		0.000	0.000
<b>Total Shareholders' Funds (1) + (2)</b>		<b>28.246</b>	<b>26.181</b>
(3) Non-Current Liabilities			
(a) long-term borrowings		0.000	0.000
(b) Deferred tax liabilities (Net)		0.024	0.012
(c) Other long term liabilities		0.000	0.000
(d) long-term provisions		0.000	0.000
<b>Total Non-current Liabilities (3)</b>		<b>0.024</b>	<b>0.012</b>
(4) Current Liabilities			
(a) Short term borrowings		0.000	0.000
(b) Trade payables		16.186	2.943
(c) Other current liabilities		6.212	2.783
(d) Short-term provisions		0.000	0.000
<b>Total Current Liabilities (4)</b>		<b>22.398</b>	<b>5.726</b>
<b>TOTAL</b>		<b>50.668</b>	<b>31.919</b>
<b>II. ASSETS</b>			
(1) Non-current assets			
(a) Fixed Assets			
(i) Tangible assets		0.403	0.370
(ii) Intangible Assets		0.010	0.007
(iii) Capital work-in-progress		0.000	0.000
(iv) Intangible assets under development		0.000	0.000
(b) Non-current Investments		0.000	0.000
(c) Deferred tax assets (net)		0.000	0.000
(d) Long-term Loan and Advances		3.627	3.627

**DISCLAIMER** : This Report is **PRIVATE & CONFIDENTIAL** and it is prepared at the request of and for its use by the Subscriber only. The Subscriber shall use the contents of the Report merely as an aid to its business. Mira Inform Private Limited ("MIPL") has collated information/data in the Report, which have not been verified unless otherwise specifically mentioned in the Report. The Subscriber shall independently verify the accuracy and correctness of the information/data before in any way acting upon the same. MIPL shall not be liable for any harm, injury, loss or damage caused to the Subscriber due to default by the Subscriber's debtors/beneficiaries in fulfilling their obligations of any nature whatsoever. This Report or any of its portion shall not be used as a documentary evidence or otherwise before any investigative agencies or forum of law. This Report is confidential and proprietary to MIPL. The Subscriber and/or any other person(s) may not reproduce, publish or disclose any of the contents of the Report to others without the express authorization of MIPL. This Report is prepared and issued to the Subscriber without any risk, responsibility or liability on the part of MIPL or its officials.

**SUPERHERO BRANDS PRIVATE LIMITED - 534563 MIRA**

**PAGE NO. : 11**

(e) Other Non-current assets		0.000	0.000
<b>Total Non-Current Assets</b>		<b>4.040</b>	<b>4.004</b>
(2) Current assets			
(a) Current investments		0.500	1.000
(b) Inventories		12.618	4.253
(c) Trade receivables		22.464	7.966
(d) Cash and cash equivalents		0.438	7.720
(e) Short-term loans and advances		1.126	2.162
(f) Other current assets		9.482	4.814
<b>Total Current Assets</b>		<b>46.628</b>	<b>27.915</b>
<b>TOTAL</b>		<b>50.668</b>	<b>31.919</b>

**PROFIT & LOSS ACCOUNT**

	<b>PARTICULARS</b>	<b>31.03.2017</b>	<b>31.03.2016</b>
	<b>SALES</b>		
	Income	33.773	9.689
	Other Income	0.084	0.138
	<b>TOTAL</b>	<b>33.857</b>	<b>9.827</b>
<b>Less</b>	<b>EXPENSES</b>		
	Purchases of Stock-in-Trade	28.012	10.185
	Changes in inventories of finished goods, work-in-progress and Stock-in-Trade	(8.365)	(4.253)
	Employees benefits expense	10.257	5.137
	Other expenses	13.337	8.150
	<b>TOTAL</b>	<b>43.241</b>	<b>19.219</b>
	<b>PROFIT/ (LOSS) BEFORE INTEREST, TAX, DEPRECIATION AND AMORTISATION</b>	<b>(9.384)</b>	<b>(9.392)</b>
<b>Less</b>	<b>FINANCIAL EXPENSES</b>	0.026	0.000
	<b>PROFIT / (LOSS) BEFORE TAX, DEPRECIATION AND AMORTISATION</b>	<b>(9.410)</b>	<b>(9.392)</b>
<b>Less/ Add</b>	<b>DEPRECIATION/ AMORTISATION</b>	0.298	0.081
	<b>PROFIT/ (LOSS) BEFORE TAX</b>	<b>(9.708)</b>	<b>(9.473)</b>

**DISCLAIMER** : This Report is **PRIVATE & CONFIDENTIAL** and it is prepared at the request of and for its use by the Subscriber only. The Subscriber shall use the contents of the Report merely as an aid to its business. Mira Inform Private Limited ("MIPL") has collated information/data in the Report, which have not been verified unless otherwise specifically mentioned in the Report. The Subscriber shall independently verify the accuracy and correctness of the information/data before in any way acting upon the same. MIPL shall not be liable for any harm, injury, loss or damage caused to the Subscriber due to default by the Subscriber's debtors/beneficiaries in fulfilling their obligations of any nature whatsoever. This Report or any of its portion shall not be used as a documentary evidence or otherwise before any investigative agencies or forum of law. This Report is confidential and proprietary to MIPL. The Subscriber and/or any other person(s) may not reproduce, publish or disclose any of the contents of the Report to others without the express authorization of MIPL. This Report is prepared and issued to the Subscriber without any risk, responsibility or liability on the part of MIPL or its officials.

**SUPERHERO BRANDS PRIVATE LIMITED - 534563 MIRA**

**PAGE NO. : 12**

Less	TAX		0.012	0.012
	<b>PROFIT/ (LOSS) AFTER TAX</b>		<b>(9.720)</b>	<b>(9.485)</b>
	<b>Earnings / (Loss) Per Share (INR)</b>			
	<b>BASIC</b>		<b>(851.00)</b>	<b>(880.60)</b>
	<b>DILUTED</b>		<b>(630.57)</b>	<b>(814.23)</b>

**CURRENT MATURITIES OF LONG TERM DEBT DETAILS**

Particulars		31.03.2017	31.03.2016
Current Maturities of Long term debt		NA	NA
Cash generated from operations		NA	NA
Net cash flow from operating activity		(19.272)	(22.999)

**KEY RATIOS**

**EFFICIENCY RATIOS**

PARTICULARS		31.03.2017	31.03.2016
Average Collection Days (Sundry Debtors / Income * 365 Days)		242.78	300.09
Account Receivables Turnover (Income / Sundry Debtors)		1.50	1.22
Average Payment Days (Sundry Creditors / Purchases * 365 Days)		210.91	105.47
Inventory Turnover (Operating Income / Inventories)		(0.74)	-2.21
Asset Turnover (Operating Income / Net Fixed Assets)		(22.72)	-24.91

**LEVERAGE RATIOS**

PARTICULARS		31.03.2017	31.03.2016
Debt Ratio ((Borrowing + Current Liabilities) / Total Assets)		0.44	0.18

**DISCLAIMER** : This Report is **PRIVATE & CONFIDENTIAL** and it is prepared at the request of and for its use by the Subscriber only. The Subscriber shall use the contents of the Report merely as an aid to its business. Mira Inform Private Limited ("MIPL") has collated information/data in the Report, which have not been verified unless otherwise specifically mentioned in the Report. The Subscriber shall independently verify the accuracy and correctness of the information/data before in any way acting upon the same. MIPL shall not be liable for any harm, injury, loss or damage caused to the Subscriber due to default by the Subscriber's debtors/beneficiaries in fulfilling their obligations of any nature whatsoever. This Report or any of its portion shall not be used as a documentary evidence or otherwise before any investigative agencies or forum of law. This Report is confidential and proprietary to MIPL. The Subscriber and/or any other person(s) may not reproduce, publish or disclose any of the contents of the Report to others without the express authorization of MIPL. This Report is prepared and issued to the Subscriber without any risk, responsibility or liability on the part of MIPL or its officials.

**SUPERHERO BRANDS PRIVATE LIMITED - 534563 MIRA**

**PAGE NO. : 13**

Debt Equity Ratio (Total Liability / Networth)		0.00	0.00
Current Liabilities to Networth (Current Liabilities / Net Worth)		0.79	0.22
Fixed Assets to Networth (Net Fixed Assets / Networth)		0.01	0.01
Interest Coverage Ratio (PBIT / Financial Charges)		(360.92)	0.000

**PROFITABILITY RATIOS**

PARTICULARS		31.03.2017	31.03.2016
Net Profit Margin ((PAT / Sales) * 100)	%	(28.78)	(97.89)
Return on Total Assets ((PAT / Total Assets) * 100)	%	(19.18)	(29.72)
Return on Investment (ROI) ((PAT / Networth) * 100)	%	(34.41)	(36.23)

**SOLVENCY RATIOS**

PARTICULARS		31.03.2017	31.03.2016
Current Ratio (Current Assets / Current Liabilities)		2.08	4.88
Quick Ratio ((Current Assets – Inventories) / Current Liabilities)		1.52	4.13
G-Score Ratio Financial (Networth / Total Assets)		0.56	0.82
G-Score Ratio Debt (Debts / Equity Capital)		0.00	0.00
G-Score Ratio Liquidity (Total Current Assets / Total Current Liabilities)		2.08	4.88

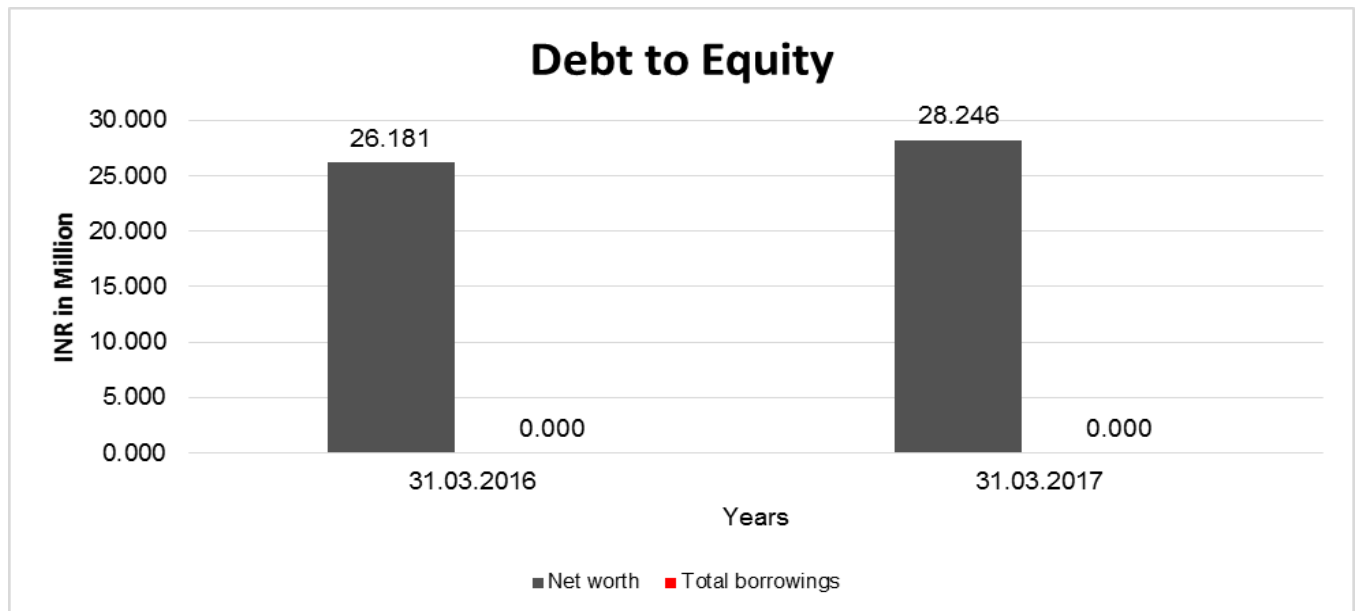
Total Liability = Short-term Debt + Long-term Debt + Current Maturities of Long-term debts

**DISCLAIMER** : This Report is **PRIVATE & CONFIDENTIAL** and it is prepared at the request of and for its use by the Subscriber only. The Subscriber shall use the contents of the Report merely as an aid to its business. Mira Inform Private Limited ("MIPL") has collated information/data in the Report, which have not been verified unless otherwise specifically mentioned in the Report. The Subscriber shall independently verify the accuracy and correctness of the information/data before in any way acting upon the same. MIPL shall not be liable for any harm, injury, loss or damage caused to the Subscriber due to default by the Subscriber's debtors/beneficiaries in fulfilling their obligations of any nature whatsoever. This Report or any of its portion shall not be used as a documentary evidence or otherwise before any investigative agencies or forum of law. This Report is confidential and proprietary to MIPL. The Subscriber and/or any other person(s) may not reproduce, publish or disclose any of the contents of the Report to others without the express authorization of MIPL. This Report is prepared and issued to the Subscriber without any risk, responsibility or liability on the part of MIPL or its officials.

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

**DEBT EQUITY RATIO**

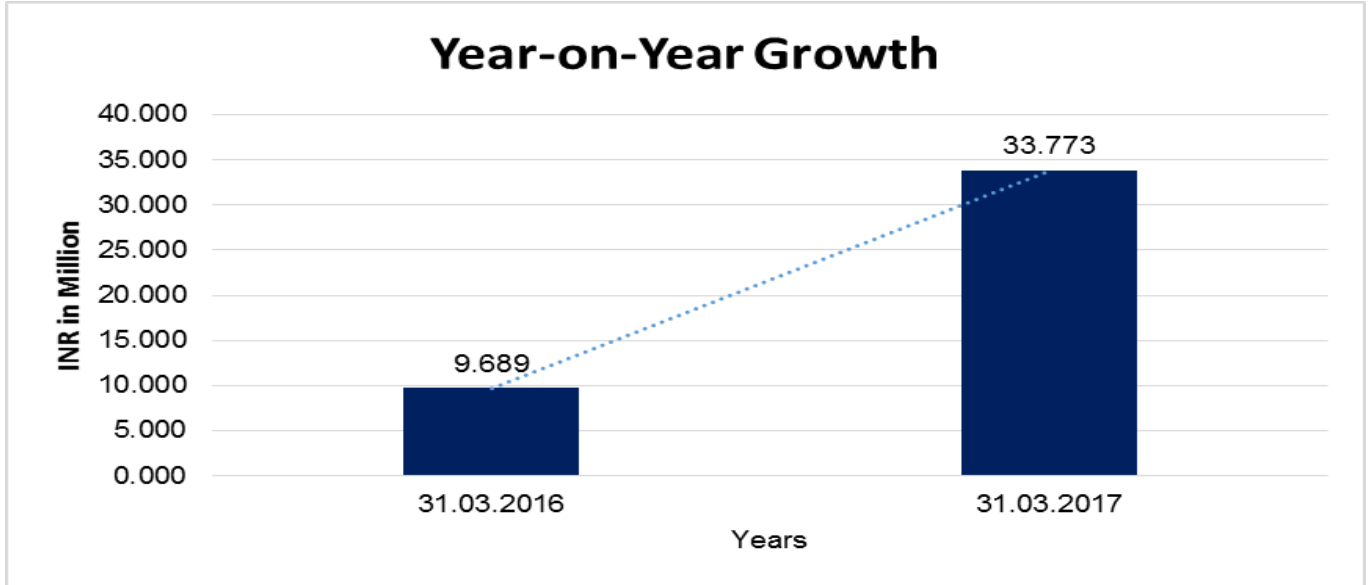
Particular		31.03.2016	31.03.2017
		INR In Million	INR In Million
Share Capital		0.146	0.161
Reserves & Surplus		26.035	28.085
Share Application money pending allotment		0.000	0.000
<b>Net worth</b>		<b>26.181</b>	<b>28.246</b>
Long Term borrowings		0.000	0.000
Short Term borrowings		0.000	0.000
<b>Total borrowings</b>		<b>0.000</b>	<b>0.000</b>
<b>Debt/Equity ratio</b>		<b>0.000</b>	<b>0.000</b>



**YEAR-ON-YEAR GROWTH**

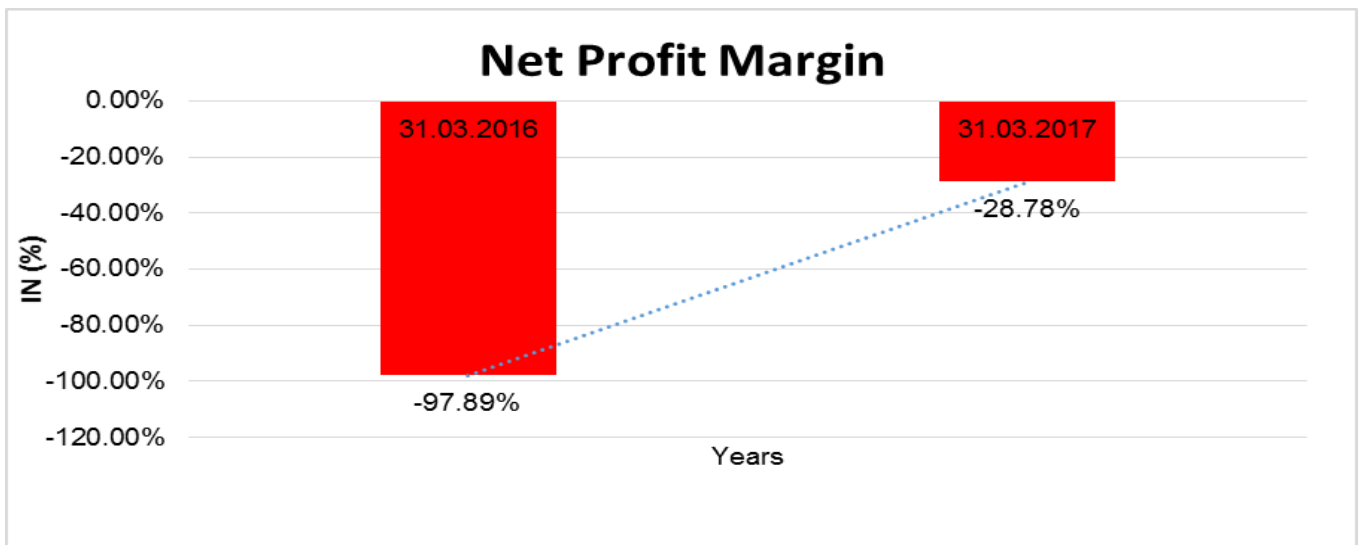
Year on Year Growth		31.03.2016	31.03.2017
		INR In Million	INR In Million
Sales		9.689	33.773
		<b>0.000</b>	<b>248.571</b>

**DISCLAIMER** : This Report is **PRIVATE & CONFIDENTIAL** and it is prepared at the request of and for its use by the Subscriber only. The Subscriber shall use the contents of the Report merely as an aid to its business. Mira Inform Private Limited ("MIPL") has collated information/data in the Report, which have not been verified unless otherwise specifically mentioned in the Report. The Subscriber shall independently verify the accuracy and correctness of the information/data before in any way acting upon the same. MIPL shall not be liable for any harm, injury, loss or damage caused to the Subscriber due to default by the Subscriber's debtors/beneficiaries in fulfilling their obligations of any nature whatsoever. This Report or any of its portion shall not be used as a documentary evidence or otherwise before any investigative agencies or forum of law. This Report is confidential and proprietary to MIPL. The Subscriber and/or any other person(s) may not reproduce, publish or disclose any of the contents of the Report to others without the express authorization of MIPL. This Report is prepared and issued to the Subscriber without any risk, responsibility or liability on the part of MIPL or its officials.



**NET PROFIT MARGIN**

Net Profit Margin		31.03.2016	31.03.2017
		INR In Million	INR In Million
Sales		9.689	33.773
Profit		(9.485)	(9.720)
		<b>(97.89%)</b>	<b>(28.78%)</b>



**DISCLAIMER** : This Report is **PRIVATE & CONFIDENTIAL** and it is prepared at the request of and for its use by the Subscriber only. The Subscriber shall use the contents of the Report merely as an aid to its business. Mira Inform Private Limited ("MIPL") has collated information/data in the Report, which have not been verified unless otherwise specifically mentioned in the Report. The Subscriber shall independently verify the accuracy and correctness of the information/data before in any way acting upon the same. MIPL shall not be liable for any harm, injury, loss or damage caused to the Subscriber due to default by the Subscriber's debtors/beneficiaries in fulfilling their obligations of any nature whatsoever. This Report or any of its portion shall not be used as a documentary evidence or otherwise before any investigative agencies or forum of law. This Report is confidential and proprietary to MIPL. The Subscriber and/or any other person(s) may not reproduce, publish or disclose any of the contents of the Report to others without the express authorization of MIPL. This Report is prepared and issued to the Subscriber without any risk, responsibility or liability on the part of MIPL or its officials.

**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	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)	No
16	No. of employees	No
17	Details of sister concerns	No
18	Major suppliers	No
19	Major customers	No
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 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	Yes
31	External Agency Rating, if available	No
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

## STATE OF COMPANY AFFAIRS

THE COMPANY'S turnover in the 2<sup>nd</sup> financial year is INR 33.800 Million and has incurred a loss of INR 9.720 Million. Company is expected to perform better in the near future.

## INDEX OF CHARGES: NO CHARGES EXIST FOR THE COMPANY

### FIXED ASSETS

#### Tangible Assets

- Computer Hardware
- Furniture and Fixture
- Office Equipment

#### Intangible Assets

- Computer Software

**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 73.97
UK Pound	1	INR 97.08
Euro	1	INR 85.49

**INFORMATION DETAILS**

<b>Information Gathered by :</b>	AKS
<b>Analysis Done by :</b>	NIY
<b>Report Prepared by :</b>	VINI

**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	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)

**DISCLAIMER** : This Report is **PRIVATE & CONFIDENTIAL** and it is prepared at the request of and for its use by the Subscriber only. The Subscriber shall use the contents of the Report merely as an aid to its business. Mira Inform Private Limited ("MIPL") has collated information/data in the Report, which have not been verified unless otherwise specifically mentioned in the Report. The Subscriber shall independently verify the accuracy and correctness of the information/data before in any way acting upon the same. MIPL shall not be liable for any harm, injury, loss or damage caused to the Subscriber due to default by the Subscriber's debtors/beneficiaries in fulfilling their obligations of any nature whatsoever. This Report or any of its portion shall not be used as a documentary evidence or otherwise before any investigative agencies or forum of law. This Report is confidential and proprietary to MIPL. The Subscriber and/or any other person(s) may not reproduce, publish or disclose any of the contents of the Report to others without the express authorization of MIPL. This Report is prepared and issued to the Subscriber without any risk, responsibility or liability on the part of MIPL or its officials.