

MIRA INFORM REPORT

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|---------------|------------|
| Report No. : | 530400 |
| Report Date : | 18.09.2018 |

IDENTIFICATION DETAILS

| | |
|--------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Name : | ASIAN COLOUR COATED ISPAT LIMITED |
| Registered Office : | 204, Nirmal Tower, 26, Barakhamba Road, Connaught Place, New Delhi - 110001 |
| Mob. No.: | 91-9717997704 [Mr. Nitin Goel] |
| Country : | India |
| Financials (as on) : | 31.03.2017 |
| Date of Incorporation : | 02.02.2005 |
| CIN No.: [Company Identification No.] | U27105DL2005PLC132593 |
| Capital Investment / Paid-up Capital : | INR 8807.800 Million |
| IEC No.: [Import-Export Code No.] | 0505088282 |
| PAN No.: [Permanent Account No.] | AAFCA1873K |
| GSTN : [Goods & Service Tax Registration No.] | 27AAFCA1873K1ZH |
| TIN No.: | 06572705990 |
| Legal Form : | A Closely Held Public Limited Liability Company |
| Line of Business : | <ul style="list-style-type: none"> Manufacturer and Exporter of cold rolled coils and sheets, galvanized plain coils/ sheets, galvanized corrugated sheets, colours coated coil and sheets [Confirmed by Management] Manufacturing of Metal. [Registered Activity] |
| No. of Employees : | 1000 [Approximately] |

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RATING & COMMENTS

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

MIRA's Rating :

D

| Credit Rating | Explanation | Rating Comments |
|---------------|-------------|-----------------------------------------------------------|
| D | High Risk | Business dealing not recommended or on secured terms only |

| | |
|----------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Status : | Poor |
| Payment Behaviour : | Slow and delayed |
| Litigation : | Clear |
| Comments : | <p>Subject was incorporated in the year 2005 and it is a manufacturer and exporter of hot rolled coils, HRPO, CR coils and galvanizing and colour coating and also Importer of HR Coils.</p> <p>For the financial year 2017, the company has sharply declined in its revenue from operations as compared to previous year and reported heavy losses.</p> <p>Rating takes into consideration huge accumulated losses registered by the company which has resulted into erosion of its entire network.</p> <p>Rating get constrained on account of deterioration in its operational and financial performances, huge sizeable debt repayments have affected the liquidity profile leading to continued delays in servicing of debt obligations by the company.</p> <p>Further, as per indirect sources we could find that company has delayed in repayment of its debt obligations and State bank of India refers the company to the National Company Law Tribunal for insolvency proceedings on 23 July 2018.</p> <p>It is also to be noted that the company is listed with RBI defaulter and defaulted hefty amount from IFCI Ltd, Karnataka Bank Ltd, Nainital Bank Limited.</p> <p>Payments terms are reported to be slow and delayed.</p> <p>In view of aforesaid, the company can be considered for business dealings on fully safe and secured trade terms and conditions.</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

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| 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

| | |
|---------------------------|----------------------------------------------------------|
| Rating Agency Name | BRICKWORKS |
| Rating | Long term rating = D |
| Rating Explanation | Lowest-credit-quality and very low prospects of recovery |
| Date | 01.09.2017 |

| | |
|---------------------------|----------------------------------------------------------|
| Rating Agency Name | BRICKWORKS |
| Rating | Short term rating = D |
| Rating Explanation | Lowest-credit-quality and very low prospects of recovery |
| Date | 01.09.2017 |

RBI DEFAULTERS' LIST STATUS

Subject's name has been found enlisted as a defaulter in the publicly available RBI Defaulters' list and the details of the same are as under :

**Suit Filed Accounts - Defaulters INR 10.000 million and above for quarter ended 30-Jun-2018
Borrowers details**

| | |
|-----------------------------------------------------|-----------------------------------|
| Borrowers' Name : | ASIAN COLOUR COATED ISPAT LIMITED |
| Address : | Delhi, India |
| Name of Individual : | -- |
| Name of Credit Grantors / Bank & Branch: | IFCI Limited, Delhi |
| Amount (INR In Million) : | INR 1500.900 Million |

**Suit Filed Accounts - Defaulters INR 10.000 million and above for quarter ended 30-Jun-2018
Borrowers details**

| | |
|-----------------------------------------------------|------------------------------------------------------------------------------------------------------------------|
| Borrowers' Name : | ASIAN COLOUR COATED ISPAT LIMITED |
| Address : | 204, Nirmal Tower, 26, Barakhamba Road, Connaught Place, Delhi- 110001 Haryana |
| Name of Individual : | 1. Archana Aggarwal 2. Kamlesh Devi Aggarwal 3. Pradeep Aggarwal 4. Sapna Aggarwal 5. Vikas Aggarwal |
| Name of Credit Grantors / Bank & Branch: | Karnataka Bank Limited, Gurgaon |
| Amount (INR In Million) : | INR 1439.700 Million |

**Suit Filed Accounts - Defaulters INR 10.000 million and above for quarter ended 30-Jun-2018
Borrowers details**

| | |
|-----------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Borrowers' Name : | ASIAN COLOUR COATED ISPAT LIMITED |
| Address : | 204, Nirmal Tower, 26, Barakhamba Road, Cannuaght Place, New Delhi-1, Delhi, India |
| Name of Individual : | 1. Bhim Sen Mohnani 2. Ghanshyamn Ramnath Shukla 3. Kamlesh Devi Aggarwal 4. Manakkal Mahadevan Sivaramakrishnan 5. Pradeep Agarwal 6. Pradeep Shankar 7. Vikas Aggarwal |
| Name of Credit Grantors / Bank & Branch: | Nainital Bank Limited, PK Road |
| Amount (INR In Million) : | INR 151.829 Million |

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 18.09.2018

IBBI (Insolvency and Bankruptcy Board of India) LISTING STATUS

Subject's name is listed in the publicly available IBBI (Insolvency and Bankruptcy Board of India) list as of report date. The details of the listing are as under :

| | |
|---------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Date of Listing / Announcement : | 02.02.2005 |
| Name of Company : | ASIAN COLOUR COATED ISPAT LIMITED |
| Name of Applicant : | State Bank of India |
| Name of Insolvency Professional : | Mr. Kuldip Kumar Bassi |
| Address of Insolvency Professional : | Unit No. 410, Level 4, Centrum Plaza, Golf Course Road, Sector 53, Gurugram - 122001, Haryana, India Email: kkbassi@gmail.com |
| Reason for Listing : | Corporate Insolvency Resolution Process |

INFORMATION PARTED BY [GENERAL DETAILS]

| | |
|----------------------|----------------|
| Name : | Mr. Nitin Goel |
| Designation : | Vice President |
| Contact No.: | 91-9717997704 |
| Date : | 17.09.2018 |

LOCATIONS

| | |
|----------------------------|--------------------------------------------------------------------------------------------------------------------------|
| Registered Office : | 204, Nirmal Tower, 26, Barakhamba Road, Connaught Place, New Delhi - 110001, India |
| Tel. No.: | Not Available |
| Mobile No.: | 91-9717997704 [Mr. Nitin Goel] |
| Fax No.: | Not Available |
| E-Mail : | accil.roc@gmail.com finance@accil.com |
| Website : | http://www.accil.info |
| Corporate Office : | "ACCIL House", 26P, Sector-33, Gurugram-122001, Haryana, India |

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| | |
|-------------------|-------------------------------------------------------------------------------------------------------------------------------------|
| Tel. No.: | 91-124-4516200/ 4516300 |
| Fax No.: | 91-124-4516298/ 4516299 |
| Factory 1: | 7-12, Sector-6, Bawal, District Rewari-123501, Haryana, India |
| Tel. No.: | 91-1284-264300 – 03/ 271500 |
| Fax No.: | 91-1284-264298 |
| Factory 2: | S. No. 18/3, Village Dahivali, Paliphata Road, Taluka Khopoli, Khalapur, District Raigad – 410203, Maharashtra, India |
| Factory 3: | Village Dahivali, Pen Khopoli Road, Near Khalapur Toll Plaza, Mumbai - Pune Express Highway, Khalapur, Raigad - 410203, Maharashtra |
| Tel. No.: | 91-2192-277329 |
| Fax No.: | 91-2192-277362 |

DIRECTORS

AS ON: 31.03.2018

| | | | |
|------------------------------|------------------------------------------------------------------------------------------------------------------------|-------------------|-----------------|
| Name : | Mr. Vikas Aggarwal | | |
| Designation : | Managing Director | | |
| Address : | SP-67, Maurya Enclave Pitampura, Delhi - 110034, India | | |
| Date of Birth/Age : | 14.05.1972 | | |
| Date of Appointment : | 01.04.2011 | | |
| PAN No.: | AAHPA0815G | | |
| DIN No.: | 00014631 | | |
| Other Directorship: | | | |
| CIN/FCRN | Company Name | Begin Date | End Date |
| U01111DL2008PTC175963 | VIABLE AGRO FOOD PRODUCTS PRIVATE LIMITED | 30/09/2014 | - |
| U17121DL2008PTC181697 | FUN VISION FABRIC PRIVATE LIMITED | 16/07/2010 | - |
| U27100DL2010PTC203808 | ACCIL ISPAT AND POWER PRIVATE LIMITED | 08/06/2010 | - |
| U27100DL2012PTC243396 | ACCIL AUTO STEELS PRIVATE LIMITED | 09/10/2012 | - |
| U27100DL2012PTC243442 | ACCIL STEEL & TUBES PRIVATE LIMITED | 10/10/2012 | - |
| U32204DL2008PTC185252 | PROACTIVE TELECOMMUNICATIONS PRIVATE LIMITED | 11/06/2013 | - |
| U45300DL1987PTC027462 | SPLENDOR CONSTRUCTIONS PRIVATE LIMTIED | 30/09/2014 | - |
| U45400DL2008PTC182957 | SANCHI INFRATECH PRIVATE LIMITED | 11/06/2013 | - |
| U45400DL2008PTC185539 | VATSAL INFRAPROJECTS PRIVATE LIMITED | 13/09/2013 | - |
| Name : | Mrs. Kamlesh Devi Aggarwal | | |
| Designation : | Director | | |
| Address : | House No 236, A Block, Phase- 1, Near MG Metro Station, Sushant Lok, Galleria DLF- IV Gurugram- 122009, Haryana, India | | |

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| | | | |
|------------------------------|--------------------------------------------------|-----------------------------------------------------------------------------|-----------------|
| Date of Birth/Age : | 01.07.1948 | | |
| Date of Appointment : | 10.01.2013 | | |
| DIN No.: | 00013105 | | |
| PAN No.: | AHFPA4111Q | | |
| Other Directorship: | | | |
| CIN/FCRN | Company Name | Begin Date | End Date |
| U27100DL2010PTC203808 | ACCIL ISPAT AND POWER PRIVATE LIMITED | 24/09/2013 | - |
| U45400DL2008PTC184950 | MAHARAJA INFRATECH PRIVATE LIMITED | 15/07/2010 | - |
| U51397DL2008PTC185375 | AAGMAN IMPEX PRIVATE LIMITED | 15/07/2010 | - |
| U52100DL2007PTC168613 | TTJ IMPEX PRIVATE LIMITED | 28/09/2015 | - |
| U55101DL2003PTC121747 | ACCIL HOSPITALITY PRIVATE LIMITED | 26/09/2013 | - |
| U65999RJ1991PTC029752 | ACCIL CORPORATION PRIVATE LIMITED | 25/09/2013 | - |
| U74120DL2008PTC185348 | AAGMAN TECHNO CONSULTANTS PRIVATE LIMITED | 10/07/2009 | - |
| U74140DL2008PTC185622 | CHIRANJIV COMMERCIAL CONSULTANTS PRIVATE LIMITED | 10/07/2009 | - |
| Name : | | Mr. Pradeep Aggarwal | |
| Designation : | | Director | |
| Address : | | House No 236 B, Block A, Sushant Lok 1, Gurgaon - 122001, Haryana, India | |
| Date of Birth/Age : | | 28.10.1970 | |
| Date of Appointment : | | 02.02.2005 | |
| DIN No.: | | 00013159 | |
| PAN No.: | | AAGPA9350D | |
| Other Directorship: | | | |
| CIN/FCRN | Company Name | Begin Date | End Date |
| U01111DL2008PTC175963 | VIABLE AGRO FOOD PRODUCTS PRIVATE LIMITED | 30/09/2014 | - |
| U01119DL2008PTC185382 | OSCAR AGRICULTURE PRIVATE LIMITED | 15/07/2010 | - |
| U27100DL2010PTC203808 | ACCIL ISPAT AND POWER PRIVATE LIMITED | 08/06/2010 | - |
| U27100DL2012PTC243396 | ACCIL AUTO STEELS PRIVATE LIMITED | 09/10/2012 | - |
| U27100DL2012PTC243442 | ACCIL STEEL & TUBES PRIVATE LIMITED | 10/10/2012 | - |
| U32204DL2008PTC185252 | PROACTIVE TELECOMMUNICATIONS PRIVATE LIMITED | 11/06/2013 | - |
| U45300DL1987PTC027462 | SPLENDOR CONSTRUCTIONS PRIVATE LIMTIED | 30/09/2014 | - |
| U45400DL2008PTC172770 | VIABLE ANALYTICAL TECHNOLOGY PRIVATE LIMITED | 15/07/2010 | - |
| U45400DL2008PTC182957 | SANCHI INFRATECH PRIVATE LIMITED | 11/06/2013 | - |
| Name : | | Mr. Pradeep Shankar | |
| Designation : | | Director | |
| Address : | | B-90, First Floor, Ardee City, Sector-52, Gurugram - 122001, Haryana, India | |
| Date of Birth/Age : | | 18.10.1948 | |

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| | | | |
|------------------------------|---------------------------------------------------------------------------------------------------------|-------------------|-----------------|
| Date of Appointment : | 26.10.2015 | | |
| DIN No.: | 02179835 | | |
| PAN No.: | AGCPS7845P | | |
| Other Directorship: | | | |
| CIN/FCRN | Company Name | Begin Date | End Date |
| U64203AP1989PLC009561 | ICOMM TELE LIMITED | 26/02/2010 | - |
| U72200DL2009PTC191751 | M. G. FLO2GO TECHNOLOGY PRIVATE LIMITED | 30/06/2009 | - |
| U72900HR2010PTC041442 | FLO2GO MEDIA SERVICES PRIVATE LIMITED | 26/10/2010 | - |
| Name : | Mr. Ghanashyam Ramnath Shukla | | |
| Designation : | Director | | |
| Address : | D-8A-302, Arihant Garden, Laxmi Nagar, Khopoli Power House, Khopoli, Raigarh-410204, Maharashtra, India | | |
| Date of Birth/Age : | 20.04.1963 | | |
| Date of Appointment : | 26.10.2015 | | |
| DIN No.: | 07388421 | | |
| PAN No.: | AONPS9118J | | |
| Name : | Mr. Manakkal Mahadevan Sivaramakrishnan | | |
| Designation : | Director | | |
| Address : | Plot- 15/20, F P- II, O The Sovereign, Kalyani Nagar, Pune-411014, Maharashtra, India | | |
| Date of Appointment : | 09.03.2016 | | |
| DIN No.: | 07459218 | | |
| Name : | Mr. Bhagwan Prasad | | |
| Designation : | Additional Director | | |
| Address : | Behind Bihar Stateware House, Anaith Milki, Arrah, Bhojpur - 802301, Bihar, India | | |
| Date of Appointment : | 10.07.2018 | | |
| DIN No.: | 08174440 | | |

KEY EXECUTIVES

| | |
|------------------------------|---------------------------------------------------------------------------------------------------------|
| Name : | Mr. Krishan Kumar Battash |
| Designation : | Chief Financial Officer |
| Address : | D-12 D.F. 3, Acharya Niketan, Mayur Vihar Phase 1, Chilla Saroda Khadar, East Delh I Delhi 110091 DI In |
| Date of Appointment : | 09.08.2017 |
| PAN No.: | AHFPB9356C |
| Name : | Ms. Nishtha Srivastava |

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| | |
|------------------------------|--------------------------------------------------------------------------------------------------------------------------|
| Designation : | Company Secretary |
| Address : | 92a, Pocket- A3, Jagriti Apartment, Near Sai Mandir, Gautam Budhh Nagar, Sector-71, Noida – 201301, Uttar Pradesh, India |
| Date of Appointment : | 19.12.2016 |
| PAN No.: | DCGPS9200B |
| Name : | Mr. Nitin Goel |
| Designation : | Vice President |

MAJOR SHAREHOLDERS / SHAREHOLDING PATTERN

AS ON: 31.03.2017

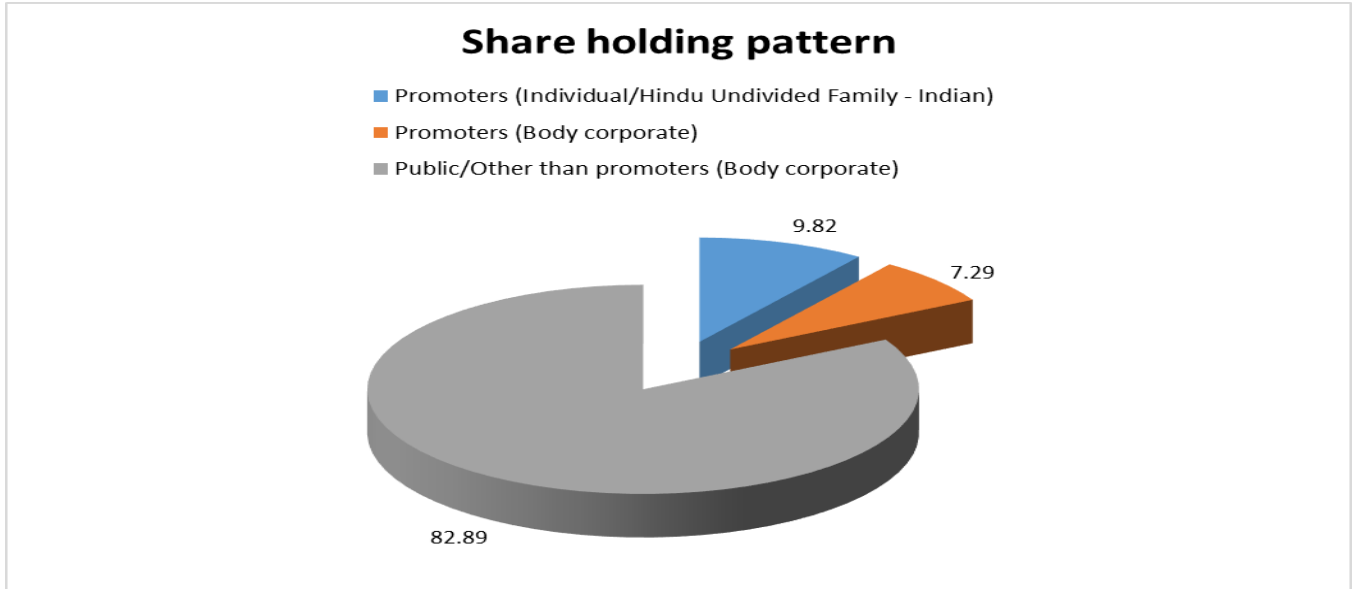
| Names of Shareholders | No. of Shares |
|-----------------------------------------------------------|------------------|
| Archana Aggarwal | 9367600 |
| Kamlesh Devi Aggarwal | 17090700 |
| Pradeep Aggarwal | 26494600 |
| Vikas Aggarwal | 22893926 |
| Sapna Aggarwal | 10615000 |
| AGR Steel Strips Private Limited, India | 64222400 |
| Bavin Consultants Private Limited, India | 27358375 |
| Clubseven Consultants Limited, India | 90608100 |
| Giromani Exim Private Limited, India | 111683000 |
| Shivij Infrastructure and Projects Private Limited, India | 3630000 |
| Splendor Constructions Private Limited, India | 64522920 |
| TTJ Impex Private Limited, India | 76180225 |
| Vatsal Infraprojects Private Limited, India | 152704452 |
| Wonder Infra Buildcon Private Limited, India | 152048422 |
| Viable Agro Food Private Limited, India | 32087817 |
| Rhone Associates Private Limited, India | 15638733 |
| Regal Tradelink Private Limited, India | 3630000 |
| Total | 880776270 |

AS ON: 29.09.2017

| Equity Share Breakup | Percentage of Holding |
|--------------------------------------------------------|-----------------------|
| Category | |
| Promoters (Individual/Hindu Undivided Family - Indian) | 9.82 |
| Promoters (Body corporate) | 7.29 |
| Public/Other than promoters (Body corporate) | 82.89 |

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| | |
|-------|--------|
| Total | 100.00 |
|-------|--------|



BUSINESS DETAILS

| | |
|---------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Line of Business : | <ul style="list-style-type: none"> Manufacturer and Exporter of cold rolled coils and sheets, galvanized plain coils/ sheets, galvanized corrugated sheets, colours coated coil and sheets [Confirmed by Management] Manufacturing of Metal. [Registered Activity] |
| Brand Names : | Not Available |
| Agencies Held : | Not Available |
| Exports : | |
| Products : | Finished Goods |
| Countries : | <ul style="list-style-type: none"> Singapore Korea Dubai Canada |
| Imports : | |
| Products : | Raw Material |
| Countries : | <ul style="list-style-type: none"> Germany Dubai South Korea |

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| | |
|---------------------|---------------------------------------------------------------------|
| Terms : | |
| Selling : | Cash, L/C, Advance Payment, Cheque and Credit [30,60 90 Days]/ RTGS |
| Purchasing : | Cash, L/C, Advance Payment, Cheque and Credit [30,60 90 Days]/ RTGS |

PRODUCTION STATUS: NOT AVAILABLE

GENERAL INFORMATION

| | | | |
|---------------------------|------------------------------------------|----------------------------------------|----------------------------------------|
| Suppliers : | Reference: | Not Divulged | |
| | Name of the Person (Designation): | -- | |
| | Contact Number: | -- | |
| | Since how long known: | -- | |
| | Maximum limit dealt: | -- | |
| | Experience: | -- | |
| | Remark | -- | |
| Customers : | End Users | | |
| | Reference: | Not Divulged | |
| | Name of the Person (Designation): | -- | |
| | Contact Number: | -- | |
| | Since how long known: | -- | |
| | Maximum limit dealt: | -- | |
| | Experience: | -- | |
| | Remark | -- | |
| No. of Employees : | 1000 [Approximately] | | |
| Bankers : | State Bank of India | | |
| Facilities : | SECURED LOANS | 31.03.2017 (INR In Million) | 31.03.2016 (INR In Million) |
| | LONG-TERM BORROWINGS | | |
| | Rupee term loans from banks | 3897.200 | 5849.100 |
| | SHORT TERM BORROWINGS | | |
| | Working capital loans from banks | 31033.800 | 22920.500 |
| | Total | 34931.000 | 28769.600 |

| | |
|-----------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Financial Institution: | JM Financial Asset Reconstruction Company Limited |
| Auditors : | |
| Name : | Anil Saransh and Company Chartered Accountants |
| Address : | FF-46, Narayan Place, Mangal Bazar Road, Laxmi Nagar, New Delhi- 110092, India |
| Income-tax PAN of auditor or auditor's firm : | AANPM8727B |
| Memberships : | Not Available |
| Collaborators : | Not Available |
| Entities with joint control or significant influence over entity : | <ul style="list-style-type: none"> • AGR Steel Strips Private Limited [U74899DL1992PTC050675] • Asian Ispat FZC (LLC) • ACCIL Auto Steels Private Limited [U27100DL2012PTC243396] • ACCIL Corporation Private Limited [U65999RJ1991PTC029752] |
| Entities with joint control or significant influence over entity: | ACCIL Hotels & Resorts Private Limited [U55101HR2011PTC048720] |

CAPITAL STRUCTURE

AS ON: 31.03.2017

Authorised Capital :

| No. of Shares | Type | Value | Amount |
|---------------|---------------|---------------|--------------------------|
| 1250000000 | Equity Shares | INR 10/- each | INR 12500.000 Million |
| | | | |

Issued, Subscribed & Paid-up Capital :

| No. of Shares | Type | Value | Amount |
|---------------|---------------|---------------|-------------------------|
| 880776270 | Equity Shares | INR 10/- each | INR 8807.763 Million |
| | | | |

FINANCIAL DATA
[all figures are in 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 | 8807.800 | 8807.800 | 8807.763 |
| (b) Reserves & Surplus | (8404.800) | 3952.300 | 5932.500 |
| (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) | 403.000 | 12760.100 | 14740.263 |
| (3) Non-Current Liabilities | | | |
| (a) Long-term borrowings | 3897.200 | 5849.100 | 5120.350 |
| (b) Deferred tax liabilities (Net) | 0.000 | 0.000 | 682.074 |
| (c) Other long term liabilities | 0.000 | 0.000 | 1841.555 |
| (d) long-term provisions | 27.900 | 14.000 | 11.384 |
| Total Non-current Liabilities (3) | 3925.100 | 5863.100 | 7655.363 |
| (4) Current Liabilities | | | |
| (a) Short term borrowings | 31473.500 | 30819.300 | 24478.786 |
| (b) Trade payables | 3986.400 | 1321.100 | 115.035 |
| (c) Other current liabilities | 6994.100 | 2061.500 | 1826.007 |
| (d) Short-term provisions | 1.900 | 12.400 | 364.014 |
| Total Current Liabilities (4) | 42455.900 | 34214.300 | 26783.842 |
| TOTAL | 46784.000 | 52837.500 | 49179.468 |
| II. ASSETS | | | |
| (1) Non-current assets | | | |
| (a) Fixed Assets | | | |
| (i) Tangible assets | 32321.200 | 33641.100 | 12230.020 |
| (ii) Intangible Assets | 5.300 | 5.700 | 0.000 |
| (iii) Capital work-in-progress | 435.100 | 494.300 | 9.790 |
| (iv) Intangible assets under development | 0.000 | 0.000 | 0.000 |
| (b) Non-current Investments | 1142.000 | 1169.500 | 111.178 |
| (c) Deferred tax assets (net) | 0.000 | 0.000 | 0.000 |
| (d) Long-term Loan and Advances | 8.400 | 85.200 | 381.727 |
| (e) Other Non-current assets | 109.600 | 1.100 | 0.000 |
| Total Non-Current Assets | 34021.600 | 35396.900 | 12732.715 |

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| | | | |
|-----------------------------------|------------------|------------------|------------------|
| (2) Current assets | | | |
| (a) Current investments | 2.400 | 3.200 | 3.796 |
| (b) Inventories | 2451.600 | 9482.700 | 14431.723 |
| (c) Trade receivables | 8502.900 | 5923.100 | 19430.211 |
| (d) Cash and cash equivalents | 210.900 | 674.000 | 937.705 |
| (e) Short-term loans and advances | 572.800 | 475.700 | 1643.318 |
| (f) Other current assets | 1021.800 | 881.900 | 0.000 |
| Total Current Assets | 12762.400 | 17440.600 | 36446.753 |
| | | | |
| TOTAL | 46784.000 | 52837.500 | 49179.468 |

PROFIT & LOSS ACCOUNT

| | PARTICULARS | 31.03.2017 | 31.03.2016 | 31.03.2015 |
|----------------------|---------------------------------------------------------------------------------------------------------------------|-------------------|--------------------|------------------|
| | SALES | | | |
| | Revenue from Operations | 32157.400 | 63245.800 | 66449.373 |
| | Other Income | 139.300 | 164.800 | 711.462 |
| | TOTAL | 32296.700 | 63410.600 | 67160.835 |
| | | | | |
| Less | EXPENSES | | | |
| | Cost of Materials Consumed | 21667.400 | 55954.800 | 57363.979 |
| | Changes in inventories of finished goods, work-in-progress and Stock-in-Trade | 3521.500 | 1784.300 | 0.000 |
| | Employees benefits expense | 371.000 | 349.800 | 347.342 |
| | Other expenses | 1957.400 | 1790.200 | 2246.577 |
| | CSR expenditure | 0.000 | 0.000 | 13.473 |
| | Expenditure on production, transportation and other expenditure pertaining to exploration and production activities | 3312.000 | 2398.000 | 0.000 |
| | Exceptional items | 1849.500 | 16038.300 | 0.000 |
| | TOTAL | 32678.800 | 78315.400 | 59971.371 |
| | | | | |
| | PROFIT/(LOSS) BEFORE INTEREST, TAX, DEPRECIATION AND AMORTISATION | (382.100) | (14904.800) | 7189.464 |
| | | | | |
| Less | FINANCIAL EXPENSES | 4678.000 | 3434.400 | 2734.592 |
| | | | | |
| | PROFIT/(LOSS) BEFORE TAX, DEPRECIATION AND AMORTISATION | (5060.100) | (18339.200) | 4454.872 |
| | | | | |
| Less/ Add | DEPRECIATION/ AMORTISATION | 1453.800 | 1349.500 | 2152.560 |
| | | | | |

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| | | | | |
|-------------|----------------------------------------|--------------------|--------------------|-----------------|
| | PROFIT/(LOSS) BEFORE TAX | (6513.900) | (19688.700) | 2302.312 |
| Less | TAX | (180.800) | (4094.200) | 187.543 |
| | DISCONTINUED OPERATIONS | (5997.500) | 0.000 | 0.000 |
| | PROFIT/(LOSS) AFTER TAX | (12330.600) | (15594.500) | 2114.769 |
| | Earnings/(Loss) Per Share (INR) | (14.00) | (17.70) | 2.40 |

CURRENT MATURITIES OF LONG TERM DEBT DETAILS

| PARTICULARS | 31.03.2017 | 31.03.2016 | 31.03.2015 |
|----------------------------------------------------|-------------------|-------------------|-------------------|
| Current Maturities of Long term debt | NA | NA | NA |
| Net cash flows from (used in) operations | 5548.600 | (1582.400) | 2245.785 |
| Net cash flows from (used in) operating activities | 5508.300 | (1868.000) | 2245.785 |

KEY RATIOS

EFFICIENCY RATIOS

| PARTICULARS | 31.03.2017 | 31.03.2016 | 31.03.2015 |
|-------------------------------------------------------------------|-------------------|-------------------|-------------------|
| Average Collection Days (Sundry Debtors / Income * 365 Days) | 96.51 | 34.18 | 106.73 |
| Account Receivables Turnover (Income / Sundry Debtors) | 3.78 | 10.68 | 3.42 |
| Average Payment Days (Sundry Creditors / Purchases * 365 Days) | 67.15 | 8.62 | 0.73 |
| Inventory Turnover (Operating Income / Inventories) | (0.16) | (1.57) | 0.50 |
| Asset Turnover (Operating Income / Net Fixed Assets) | (0.01) | (0.44) | 0.59 |

LEVERAGE RATIOS

| PARTICULARS | 31.03.2017 | 31.03.2016 | 31.03.2015 |
|--------------------|-------------------|-------------------|-------------------|
|--------------------|-------------------|-------------------|-------------------|

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| | | | |
|-----------------------------------------------------------------------------|--------|--------|------|
| Debt Ratio <i>((Borrowing + Current Liabilities) / Total Assets)</i> | 0.99 | 0.76 | 0.65 |
| Debt Equity Ratio <i>(Total Liability / Networth)</i> | 87.77 | 2.87 | 2.01 |
| Current Liabilities to Networth <i>(Current Liabilities / Net Worth)</i> | 105.35 | 2.68 | 1.82 |
| Fixed Assets to Networth <i>(Net Fixed Assets / Networth)</i> | 81.29 | 2.68 | 0.83 |
| Interest Coverage Ratio <i>(PBIT / Financial Charges)</i> | (0.08) | (4.34) | 2.63 |

PROFITABILITY RATIOS

| PARTICULARS | | 31.03.2017 | 31.03.2016 | 31.03.2015 |
|---------------------------------------------------------------|---|------------|------------|------------|
| Net Profit Margin <i>((PAT / Sales) * 100)</i> | % | (38.34) | (24.66) | 3.18 |
| Return on Total Assets <i>((PAT / Total Assets) * 100)</i> | % | (26.36) | (29.51) | 4.30 |
| Return on Investment (ROI) <i>((PAT / Networth) * 100)</i> | % | (3059.70) | (122.21) | 14.35 |

SOLVENCY RATIOS

| PARTICULARS | | 31.03.2017 | 31.03.2016 | 31.03.2015 |
|--------------------------------------------------------------------------------------|--|------------|------------|------------|
| Current Ratio <i>(Current Assets / Current Liabilities)</i> | | 0.30 | 0.51 | 1.36 |
| Quick Ratio <i>((Current Assets – Inventories) / Current Liabilities)</i> | | 0.24 | 0.23 | 0.82 |
| G-Score Ratio Financial <i>(Networth / Total Assets)</i> | | 0.01 | 0.24 | 0.30 |
| G-Score Ratio Debt <i>(Debts / Equity Capital)</i> | | 4.02 | 4.16 | 3.36 |
| G-Score Ratio Liquidity <i>(Total Current Assets / Total Current Liabilities)</i> | | 0.30 | 0.51 | 1.36 |

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

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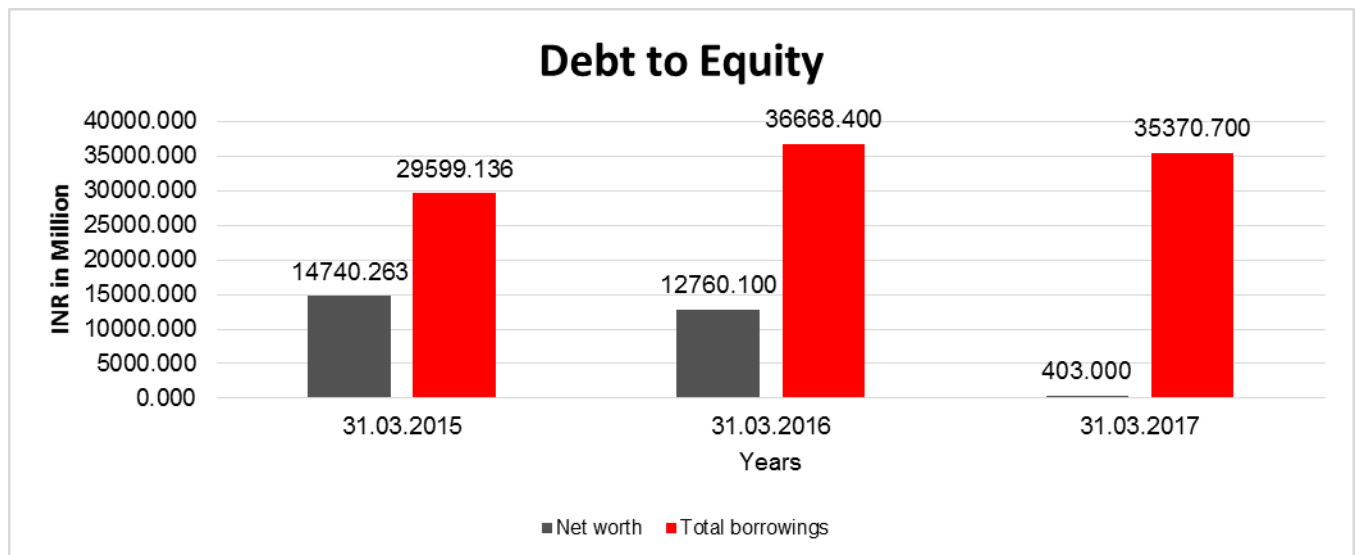


MIRA INFORM PRIVATE LIMITED
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<http://www.miraglobalcheck.com>
<http://www.miraglobalcollections.com>

FINANCIAL ANALYSIS
[all figures are in INR Million]

DEBT EQUITY RATIO

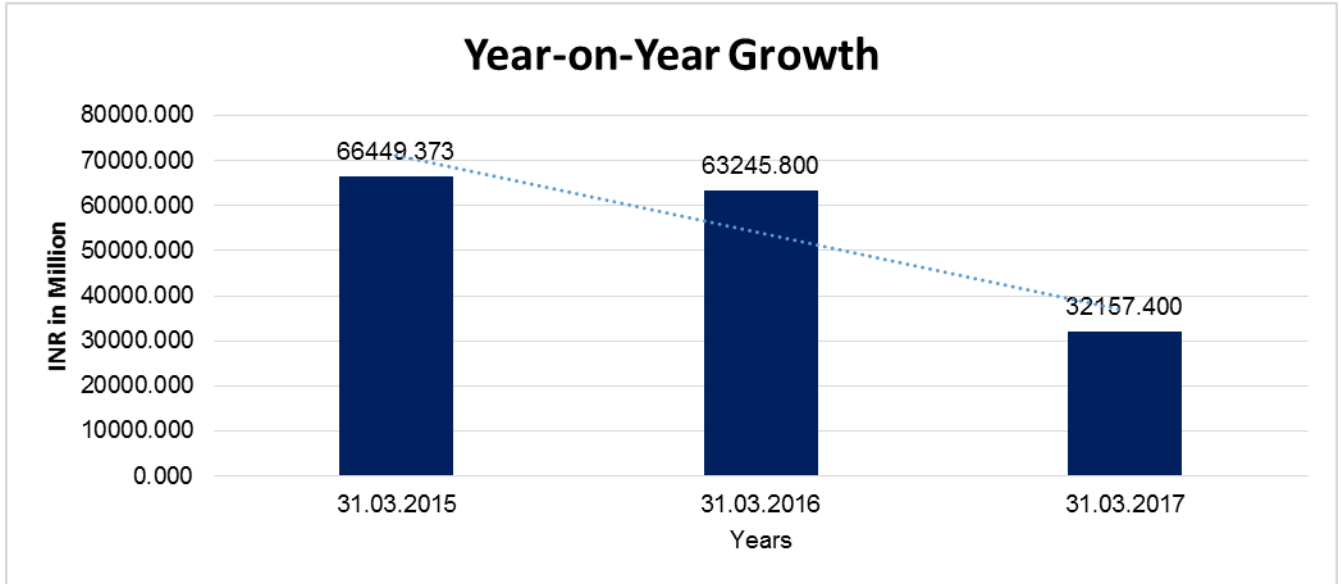
| Particular | 31.03.2015 | 31.03.2016 | 31.03.2017 |
|-------------------------------------------|------------------|------------------|------------------|
| | INR In Million | INR In Million | INR In Million |
| Share Capital | 8807.763 | 8807.800 | 8807.800 |
| Reserves & Surplus | 5932.500 | 3952.300 | (8404.800) |
| Money received against share warrants | 0.000 | 0.000 | 0.000 |
| Share Application money pending allotment | 0.000 | 0.000 | 0.000 |
| Net worth | 14740.263 | 12760.100 | 403.000 |
| long-term borrowings | 5120.350 | 5849.100 | 3897.200 |
| Short term borrowings | 24478.786 | 30819.300 | 31473.500 |
| Total borrowings | 29599.136 | 36668.400 | 35370.700 |
| Debt/Equity ratio | 2.008 | 2.874 | 87.768 |



YEAR-ON-YEAR GROWTH

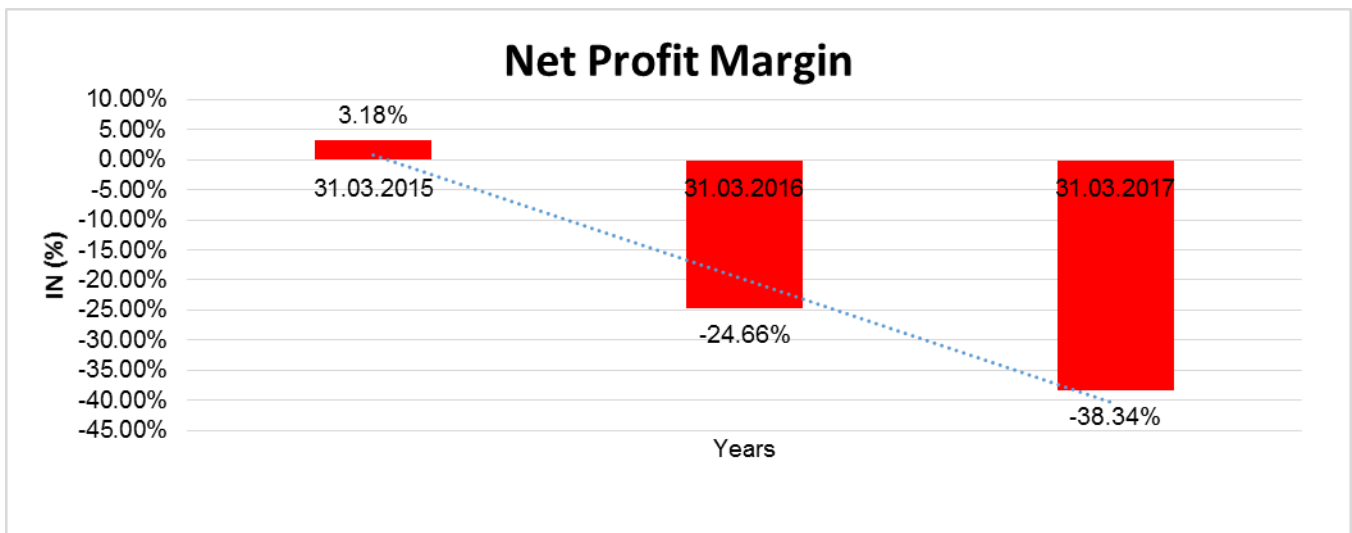
| Year on Year Growth | 31.03.2015 | 31.03.2016 | 31.03.2017 |
|---------------------|----------------|----------------|-----------------|
| | INR In Million | INR In Million | INR In Million |
| Sales | 66449.373 | 63245.800 | 32157.400 |
| | | (4.821) | (49.155) |

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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 | 66449.373 | 63245.800 | 32157.400 |
| Profit/(Loss) | 2114.769 | (15594.500) | (12330.600) |
| | 3.18% | (24.66%) | (38.34%) |



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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 | No |
| 5 | Buyer visit details | -- |
| 6 | Contact numbers | Yes |
| 7 | Name of the person contacted | Yes |
| 8 | Designation of contact person | Yes |
| 9 | Promoter's background | Yes |
| 10 | Date of Birth of Proprietor / Partners / Directors | Yes |
| 11 | Pan Card No. of Proprietor / Partners | Yes |
| 12 | Voter Id Card No. of Proprietor / Partners | No |
| 13 | Type of business | Yes |
| 14 | Line of Business | Yes |
| 15 | Export/import details (if applicable) | Yes |
| 16 | No. of employees | Yes |
| 17 | Details of sister concerns | Yes |
| 18 | Major suppliers | No |
| 19 | Major customers | No |
| 20 | Banking Details | Yes |
| 21 | Banking facility details | Yes |
| 22 | Conduct of the banking account | -- |
| 23 | Financials, if provided | Yes |
| 24 | Capital in the business | Yes |
| 25 | Last accounts filed at ROC, if applicable | Yes |
| 26 | Turnover of firm for last three years | Yes |
| 27 | Reasons for variation <> 20% | -- |
| 28 | Estimation for coming financial year | No |
| 29 | Profitability for last three years | Yes |
| 30 | Major shareholders, if available | Yes |
| 31 | External Agency Rating, if available | Yes |
| 32 | Litigations that the firm/promoter involved in | -- |
| 33 | Market information | -- |
| 34 | Payments terms | Yes |
| 35 | Negative Reporting by Auditors in the Annual Report | No |

INDEX OF CHARGES

| SN O | SRN | CHARGE ID | CHARGE HOLDER NAME | DATE OF CREATION | DATE OF MODIFICATION | DATE OF SATISFACTION | AMOUNT | ADDRESS |
|------|-----------|-----------|---------------------------------------------------|------------------|----------------------|----------------------|--------------|------------------------------------------------------------------------------------|
| 1 | G09187279 | 100043811 | STATE BANK OF HYDERABAD | 14/06/2016 | - | - | 2454100000.0 | SHOP NO. 74, 1ST FLOOR JANPATHNE W DELHIDL110001IN |
| 2 | G00498980 | 100016791 | STATE BANK OF MYSORE | 29/03/2016 | - | - | 1515000000.0 | F-6, UPPER GROUND FLOOR EAST OF KAILASH, LALA LAJPAT RAI MARG NEW DELHIDL110065IN |
| 3 | G00499939 | 100016798 | STATE BANK OF MYSORE | 29/03/2016 | - | - | 175000000.0 | F-6, UPPER GROUND FLOOR, EAST OF KAILASH LALA LAJPAT RAI MARG, NEW DELHIDL110065IN |
| 4 | G87851952 | 10617663 | JM FINANCIAL ASSET RECONSTRUCTION COMPANY LIMITED | 18/12/2015 | 27/02/2018 | - | 80000000.0 | 7TH FLOOR, CNERGY, APPASAH EB MARATHE MARG, PRABHADEVI, MUM BAIMA400025IN |
| 5 | C60723376 | 10583920 | LAKSHMI VILAS BANK LIMITED | 30/06/2015 | - | - | 510000000.0 | FLAT NO. GF-8-9-10, TOLSTOY HOUSE 15-17, TOLSTOY MARG, JANPATH NEW DELHIDL110001IN |
| 6 | C41546193 | 10545321 | BANK OF INDIA | 01/01/2015 | - | - | 2005800000.0 | STAR HOUSE, C-5G BLOCK, BANDRA KURLA COMPLEX, BANDRA EAST MUMBAI MH40 0051IN |
| 7 | C63058 | 105889 | STATE | 17/12/2 | - | - | 1268000000.0 | 709 & 710, LEVEL 7, |

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| | | | | | | | | |
|----|---------------|--------------|-------------------------------|----------------|----------------|---|---------------|-------------------------------------------------------------------------------------------------------------------|
| | 820 | 32 | BANK OF INDIA | 014 | | | | THE GATE PRECINCT, BUILDING-3DUBAI INTERNATIONAL FINANCIAL CENTREDUBAINA4 82033AE |
| 8 | C78106 648 | 104680 14 | BANK OF BAROD A | 03/12/2 013 | 01/02/20 16 | - | 30195000000.0 | CFS BRANCH, 1ST FLOOR, BOB BUILDING16, PARLIAMENT STREETNEW DELHIDL110001IN |
| 9 | B80024 946 | 104377 82 | IL & FS TRUST COMPANY LIMITED | 27/06/2 013 | - | - | 3080000000.0 | IL & FS FINANCIAL CENTRE PLOT NO C22 G BLOCK BANDRAKURLA COMPLEX BANDRA EASTMUMBAIMH40 0051IN |
| 10 | C78436 904 | 103861 11 | STATE BANK OF MYSOR E | 15/11/2 012 | 01/02/20 16 | - | 30195000000.0 | F - 6, UPPAR GROUND FLOOR,EAST OF KAILASHNEW DELHIDL110048IN |
| 11 | C76371 020 | 103721 10 | STATE BANK OF PATIAL A | 27/07/2 012 | 23/12/20 15 | - | 30195000000.0 | COMMERCIAL BRANCH, 2ND FLOORCHANDRAL OK BUILDING, 36, JANPATH ,NEW DELHIDL110001IN |
| 12 | B65028 953 | 103705 31 | BANK OF BAROD A | 12/07/2 012 | 09/11/20 12 | - | 1385000000.0 | CORPORATE FINANCIAL SERVICES (LARGE CORPORATE) BR.BOB BUILDING, GROUND FLOOR, 16, SANSAD MARG,NEW DELHIDL110001IN |
| 13 | B35783 166 | 103441 46 | IDBI BANK LIMITED | 28/03/2 012 | - | - | 767289000.0 | DIFC CORPORATE BANKING BRANCH,P.O. BOX NO. 506805, LEVEL-3, GATE VILLAGE-5,DUBAINA3371500 AE |
| 14 | B33838 | 103395 | ICICI | 07/02/2 | - | - | 4794500.0 | LANDMARKRACE |

| | | | | | | | | |
|----|---------------|--------------|--------------------------------------------|------------|------------|---|--------------|-----------------------------------------------------------------------------------------------------------------|
| | 004 | 12 | BANK LIMITED | 012 | | | | COURSE CIRCLEALKAPURIB ARODAGJ390015IN |
| 15 | B73680 365 | 104362 49 | CORPORATION BANK INDUSTRIAL FINANCE BRANCH | 19/10/2011 | - | - | 3000000000.0 | H.T. BUILDING, 10TH FLOOR 18/20, K.G. MARG CONNAUGHT PLACE DL110001IN |
| 16 | B20817 722 | 103068 76 | BANK OF BARODA | 19/08/2011 | - | - | 2208000000.0 | DEIRA BRANCH, PO BOX 5107, KUWAIT BUILDING PLOT NO 45, BAINIYAS ROAD, DUBAI UAEDUBAINA000971AE |
| 17 | B30631 246 | 102816 68 | STATE BANK OF MYSORE (AS SECURITY TRUSTEE) | 29/03/2011 | 20/12/2011 | - | 3380000000.0 | 3,4 & 5, DDA BUILDING, NEHRU PLACE NEW DELHI DL110001IN |
| 18 | B03303 435 | 102624 46 | AXIS BANK | 21/12/2010 | - | - | 810000000.0 | AL-FATTAN CURRENCY HOUSE BUILDING DFC DUB AINA506593AE |
| 19 | A97273 551 | 102183 97 | BANK OF BARODA | 22/03/2010 | 29/09/2010 | - | 4530000000.0 | CORPORATE FINANCIAL SERVICES (LARGE CORPORATE) BR BANK OF BARODA BUILDING, 16, SANSAD MARG NEW DELHI DL110001IN |
| 20 | A97494 439 | 102486 82 | BANK OF BARODA | 20/11/2009 | - | - | 969750000.0 | DEIRA BRANCH, PO BOX 5107, KUWAIT BUILDING PLOT NO |

New Delhi: The National Company Law Tribunal (NCLT) on Tuesday issued notice to Asian Colors Coated Ispat Ltd (ACCI) in a plea by State Bank of India, leader of its lenders' consortium, for initiating an insolvency proceedings over a INR 39000.000 million default.

ACCI is one of the corporate debtors identified by Reserve Bank of India in August 2017. ACCI objected to SBI's plea on the ground that it had already placed a resolution proposal before a committee of creditors, which was subsequently rejected by them.

SBI had moved NCLT in January for initiation of insolvency proceeding against ACCI. However, the proceedings before NCLT were stalled as the company had approached the Delhi high court to work out a resolution proposal with a committee constituted by the consortium of lender banks.

Apart from SBI, the consortium consisted of Union Bank of India, Bank of Baroda and Indian Overseas Bank.

Justice Rajiv Shakdher had directed ACCI to deposit Rs700 crore as security before making a proposal to the committee of lenders. Since no such deposit was made by ACCI, the committee rejected ACCI's resolution proposal on 15 February.

The matter is listed for further consideration on 23 March.

ACCIL MOVES HC SEEKING DIRECTION TO RBI TO CONSIDER ITS LOAN DEFAULT UNDER REVISED SCHEME

May 07 2018

New Delhi: Asian Colour Coated Ispat Ltd (ACCIL) on Monday moved Delhi high court seeking a direction to the Reserve Bank of India (RBI) to consider its loan default of over INR 39000.000 million under the revised "beneficiary scheme" notified by RBI on 12 February.

Counsel appearing for ACCIL, P. Chidambaram, also sought publication of a so-called second list of loan defaulters made by RBI.

"The list was never made public. I knew only because of media reports," he said.

The 12 February circular issued by RBI had withdrawn all existing frameworks for addressing stressed assets, including corporate debt restructuring scheme, flexible structuring of long-term project loans or 5/25 scheme, strategic debt restructuring scheme (SDR), and scheme for sustainable structuring of stressed assets (S4A).

This revised framework was applicable to all accounts, including such accounts where any of the schemes had been invoked but not yet implemented.

The scheme, however, was made inapplicable to the 28 accounts mentioned in the so-called second list by RBI.

The revised framework mandated a time period of 180 days to arrive at a resolution plan for loans that are larger than INR 20000.000 million but less than INR 50000.000 million. If a resolution plan is not implemented within this time, the account would be addressed as per the Insolvency and Bankruptcy Code.

Chidambaram argued that the exclusion of companies in the so-called second list from the revised framework was arbitrary.

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Counsel appearing for SBI informed the court that several debt restructuring proposals had already been rejected by a Joint Lenders Forum for the debtor as they were not viable.

State Bank of India's plea for initiating an insolvency proceedings against ACCIL over A INR 39000.000 million default is also pending before the National Company Law Tribunal.

The matter would be next heard on 17 May.

SBI'S ASIAN COLOUR INR 13010.000 MILLION LOANS SET TO BE SOLD TO ASSET RECONSTRUCTION COMPANIES

December 16, 2017

State Bank of India (SBI) has put on sale loans of Asian Colour Coated Ispat worth INR 13010.000 million. The bank has sought bids from asset reconstruction companies (ARCs) under the Swiss Challenge method on a full-cash basis, according to a sale document. Asian Colour Coated was named by Reserve Bank of India (RBI) in its second list of 28 defaulters, which banks should refer to the National Company Law Tribunal (NCLT) by December 31, if unresolved.

The Gurgaon-based steelmaker—not listed on the stock exchanges—owes lenders INR 35110.000 million. It posted a net loss of INR 5490.000 million in FY16 on revenues of INR 60910.000 million, Capitaline data showed. Other lenders to the company include Allahabad Bank, Indian Overseas Bank (IOB), Canara Bank, Union Bank and Bank of Baroda (BoB).

According to a source, SBI will refer the company to the NCLT if the deal is not closed by December 30. The document said that the company has already received a bid of INR 4181.300 million from a potential investor and, under the Swiss Challenge method, the first bidder will have the right to match the highest bid. "The sale must be closed by making full cash payment on or before December 30, otherwise the sale will be treated as cancelled," SBI said in its notice.

The bank added that since the sale is on "as is where is basis", site visits are not envisaged. Last year, lenders to Asian Colour Coated Ispat (ACCIL) had planned a debt recast under RBI's the scheme for sustainable structuring of stressed assets (S4A). As a first step, they had commissioned a techno-economic viability (TEV) study to check if it qualifies for a recast. It is not clear what the findings of the TEV were, as the lenders did not divulge the same.

Led by R K Aggarwal as chairman and Pradeep Aggarwal as vice-chairman, the company produces cold rolled coils and sheets, galvanised plain coils and sheets, galvanised corrugated sheets and colour coated coils and sheets. ACCIL has a cold rolling mill complex with an installed capacity of 300000 tonnes per annum.

Get live Stock Prices from BSE and NSE and latest NAV, portfolio of Mutual Funds, calculate your tax by Income Tax Calculator, know market's Top Gainers, Top Losers & Best Equity Funds. Like us on Facebook and follow us on Twitter.

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 72.55 |
| UK Pound | 1 | INR 94.94 |
| Euro | 1 | INR 84.40 |

INFORMATION DETAILS

| | |
|----------------------------------|-----|
| Information Gathered by : | SWT |
| Analysis Done by : | PRS |
| Report Prepared by : | ARC |

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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 | YES |
| --AFFILIATION | YES/NO | YES |
| --LISTED | YES/NO | NO |
| --OTHER MERIT FACTORS | YES/NO | YES |

RATING EXPLANATIONS

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

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

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

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

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