

MIRA INFORM REPORT

Report No. :	529563
Report Date :	18.09.2018

IDENTIFICATION DETAILS

Name :	O.C. SWEATERS LLP (w.e.f. 21.03.2016)
Formerly Known As :	O.C. SWEATERS PRIVATE LIMITED
Registered Office :	F-8, Okhla Industrial Area, Phase-I, New Delhi – 110020.
Tel. No.:	91-11-26813511
Country :	India
Financials (as on) :	31.03.2017
Date of Establishment :	21.03.2016
LLPIN :	AAG-0102
Total Obligation of Contribution:	INR 191.436 Million
PAN No.: [Permanent Account No.]	Not Divulged
GSTIN : [Goods & Service Tax Registration No.]	Not Divulged
Legal Form :	Limited Liability Partnership
Line of Business :	Manufacturer of wearing apparel, dressing and dyeing of fur. (Registered Activity)
No. of Employees :	Information denied by the management

RATING & COMMENTS

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

MIRA's Rating : A

Credit Rating	Explanation	Rating Comments
A	Acceptable Risk	Business dealings permissible with moderate risk of default

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Maximum Credit Limit :	USD 550000
Status :	Satisfactory
Payment Behaviour :	Slow but correct
Litigation :	Clear
Comments :	<p>Subject is a Limited Liability Partnership concern and it was established in the year 2016.</p> <p>It is engaged as a manufacturer of wearing apparel, dressing and dyeing of fur.</p> <p>As per Corporate Registry, concern has filed its annual return for the financial year 2018, but the details of the same are not available to us from other sources.</p> <p>For the financial year 2017, the concern has achieved a topline growth in its revenue as compared to its previous year but it has reported thin profit margin during the year.</p> <p>The concern possesses a satisfactory financial risk profile marked by adequate capital base and strong debt protection metrics.</p> <p>Rating gets constrained on account of limited track record of its business operations.</p> <p>Payment seems to be slow but correct.</p> <p>In the view aforesaid, the concern can be considered for business dealings at usual trade terms and conditions.</p> <p>Note:</p> <p>Subject was previously incorporated as "O.C. Sweaters Private Limited" and later on it got converted into Limited Liability Partnership concern namely "O.C. Sweaters LLP"</p>

NOTES :

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

EXTERNAL AGENCY RATING

NOT AVAILABLE

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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 18.09.2018

IBBI (Insolvency and Bankruptcy Board of India) LISTING STATUS

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

INFORMATION DENIED

MANAGEMENT NON-COOPERATIVE – Tel. No.: 91-124-4090800

Tel. No.: 91-11-28613511 (Ringing)

LOCATIONS

Registered Office :	F-8, Okhla Industrial Area, Phase-I, New Delhi - 110020, India
Tel. No.:	91-11-26813511
Fax No.:	91-11-23549789
E-Mail :	eracscwa@gmail.com info@vkdco.com
E-Mail :	eracscwa@gmail.com
Factory :	Plot No. 32-33, Sector 4, IMT Manesar, Gurugram – 122050, Haryana, India
Tel. No.:	91-124-4090800

PARTNERS

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As on 31.03.2018

Name :	Mr. Dhingra Sudhir
Designation :	Designated Partner
Address :	F-25, Radhey Mohan Drive, Bandh Road Gadaipur, Mehrauli, New Delhi 110030, India
Date of Appointment :	21.03.2016
DPIN No.:	00006048

Other Directorship:

CIN/FCRN	Company Name	Begin Date	End Date
U18010HR2001PTC068121	O.C. FASHION PRIVATE LIMITED	02/11/2016	-
U18101DL2001PLC111155	ORIENT CRAFT EXCHANGE LIMITED	07/06/2001	-
U18101DL2001PTC112556	SAHIL KNITWEAR PRIVATE LIMITED	26/09/2001	-
U18101DL2003PTC119537	O.C. SWEATERS PRIVATE LIMITED	25/03/2003	-
U18101DL2004PLC125384	O. C. DENIMS AND SPECIAL FINISHES LIMITED	24/03/2004	-
U18109DL2011PLC222847	ORIENT CRAFT SWEATERS LIMITED	26/07/2011	-
U18209DL2018PLC327983	ORIENT CRAFT FASHION INDUSTRIES LIMITED	04/01/2018	-
U45201DL2005PLC140142	ORIENT CRAFT INFRASTRUCTURE LIMITED	01/09/2014	-
U64201PB1992PLC011919	ORIENT CRAFT FASHION TECHNOLOGIES LTD	19/07/2005	-
U70101DL1996PTC083569	EXACT DEVELOPERS AND PROMOTERS PRIVATE LIMITED	24/03/2010	-

List of LLP

LLPIN/FLLPIN	LLP Name	Begin Date	End Date
AAI-0166	ORIENT CRAFT INDUSTRIAL PARKS LLP	15/12/2016	-
AAI-4546	ORIENT CRAFT FASHION PARK ONE LLP	03/02/2017	-
AAL-6258	QC RENEWABLE PROJECTS LLP	05/01/2018	-

Name :	Mr. Dhingra Sahil
Designation :	Designated Partner
Address :	A R 915 A, The Aralias DLF Golf Links, DLF, Phase – IV, Gurugram – 122009, Haryana, India
Date of Appointment :	21.03.2016
DPIN No.:	00006054

List of Companies

CIN/FCRN	Company Name	Begin Date	End Date
U18010HR2001PTC068121	O.C. FASHION PRIVATE LIMITED	02/11/2016	-
U18101DL2001PLC111155	ORIENT CRAFT EXCHANGE LIMITED	29/09/2014	-
U18101DL2001PTC112556	SAHIL KNITWEAR PRIVATE LIMITED	26/09/2001	-
U18101DL2001PTC113035	O.C.FASHION APPAREL PRIVATE LIMITED	30/09/2015	-
U18101DL2002PTC118063	O C CROCHETS PRIVATE LIMITED	30/09/2015	-
U18101DL2003PTC119537	O.C. SWEATERS PRIVATE LIMITED	25/03/2003	-
U18101DL2004PLC125384	O. C. DENIMS AND SPECIAL FINISHES LIMITED	04/12/2006	-
U18204DL2007PTC161149	COLLECTIONS APPAREL PRIVATE LIMITED	30/09/2015	-

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U18209DL2018PLC327983	ORIENT CRAFT FASHION INDUSTRIES LIMITED	04/01/2018	-
U45201DL2005PLC140142	ORIENT CRAFT INFRASTRUCTURE LIMITED	20/11/2005	-

List of LLP

LLPIN/FLLPIN	LLP Name	Begin Date	End Date
AAE-0265	POOJA SAHIL REALTORS LLP	26/05/2015	-
AAI-0166	ORIENT CRAFT INDUSTRIAL PARKS LLP	15/12/2016	-

CONTRIBUTION DETAILS

As on 31.03.2016

Names of Persons	INR in Million
Shilpa Dhingra	11.641
Dhingra Sahil	58.203
Sudhir Dhingra	69.844
Total	139.688

BUSINESS DETAILS

Line of Business :	Manufacturer of wearing apparel, dressing and dyeing of fur. (Registered Activity)
Products :	Not Available
Brand Names :	Not Available
Agencies Held :	Not Available
Exports :	Not Divulged
Imports :	Not Divulged
Terms :	Not Divulged

GENERAL INFORMATION

Suppliers :	Reference :	Not Divulged
	Name of the Person :	--
	Contact No.:	--
	Since How Long Known :	--
	Maximum Limit Dealt :	--

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	Experience :	--	
	Remark:	--	
Customers :			
	Reference :	Not Divulged	
	Name of the Person :	--	
	Contact No.:	--	
	Since How Long Known :	--	
	Maximum Limit Dealt :	--	
	Experience :	--	
	Remark:	--	
No. of Employees :	Information denied by the management		
Bankers :			
	Banker Name	Karnataka Bank Limited	
	Branch Address	Overseas Branch, Plot No. 8-B, Upper Ground Floor Rajendra Park, Pusa Road New Delhi – 110060, India	
	Person Name (With Designation)	--	
	Contact Number	--	
	Name of Account Holder	--	
	Account Number	--	
	Account Since (Date/Year of Account Opening)	--	
	Average Balance Maintained (If Possible)	--	
	Credit Facilities Enjoyed (If any)	--	
	Account Operation	--	
	Remarks (If any)	--	
Facilities :			
	Secured Loan	31.03.2017 (INR in Million)	31.03.2016 (INR in Million)
	Long-term Borrowings		
	Term Loan From Bank	108.564	78.266
	Short-term borrowings		
	Buyers Credit – From Bank	0.000	39.093
	Packing Credit Loan **	78.287	66.075
	Post Shipment Credit Loans*	1.331	22.099
	Total	188.182	205.533
	NOTE:		
	LONG-TERM BORROWINGS		

	<p>Secured by way of first charge on the existing Plant and Machineries/Plant and machineries to be purchased out of the undisbursed portion and collaterally secured by way of equitable mortgage of Commercial premises bearing Unit No. 1006 and 1005 situated at 10th floor in Tower B, Signature Towers, Southcity, Gurgaon, standing in the name of M/s Sahil Realtors Private Limited. And M/s Aristo Estates Private Limited respectively. Also secured by Personal guarantee of all the partners and corporate guarantee of M/s Sahil Realtors Private Limited and M/s Aristo Estates Private Limited</p> <p>Secured by way of first charge on the existing Plant and Machineries/ Pant and machineries to be purchased out of the undisbursed portion and collaterally secured by way of equitable mortgage of Commercial premises bearing Unit No. 1006 and 1005 situated at 10th floor in Tower B, Signature Towers, Southcity, Gurgaon, standing in the name of M/s Sahil Realtors Private Limited. And Aristo Estates Private Limited respectively. Also secured by Personal guarantee of all the partners and corporate guarantee of M/s Sahil Realtors Private Limited and M/s Aristo Estates Private Limited.</p> <p>Secured by way of first charge on the Plant and Machineries and collaterally secured by way of equitable mortgage of Commercial premises bearing Unit No. 1006 and 1005 situated at 10th floor in Tower B, Signature Towers, Southcity, Gurgaon, standing in the name of M/s Sahil Realtors Private Limited. and M/s Aristo Estates Private Limited respectively. Also secured by Personal guarantee of all the partners and corporate guarantee of M/s Sahil Realtors Private Limited and M/s Aristo Estates Private Limited.</p> <p>Secured by way of hypothecation of motor vehicles</p> <p>SHORT-TERM BORROWINGS</p> <p>* From State Ban1 (of Bikaner and Jaipur, Secured by way of first charge on the entire current assets of the LLP present and future, deposits of irrevocable letters of credit drawn in favour of the LLP and/or firm contracts entered into between the LLP and the overseas buyers and also hypothecation of RR/MTRs/Bill of lading and other documents of title to goods covering raw materials, finished goods in transit. Also collaterally secured by entire partner's capital of INR 139.400 Million and equitable mortgage of commercial unit No. 1004, 1005, 1006 and 1007 at 10th floor, Tower- B, Signature Tower, South City, Gurgaon, in the name of MJs Zoom Estates Private Limited, Mis Aristo Estates Private Limited, MJs Sahil Realtors Private Limited and Mis Solitude Estates Private Limited respectively and corporate guarantee of all the above mentioned companies and personal guarantee of all Partners.</p> <p>** From Karnataka Ban1c Limited Secured by way of first charge on stock of the LLP and collaterally secured by way of equitable mortgage of commercial premises bearing Unit No. 1006 and 1005 situated at 10th floor in Tower-B, Signature Towers, South City, Gurgaon, Haryana in the name of MJs Sahil Realtors Private Limited. And MJs Aristo Estates Private Limited. respectively.</p>
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	Also secured by the personal guarantee of all the partners and Corporate guarantee of Mis Sahil Realtors Private Limited. and MJs Aristo Estates Private Limited
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Auditors :	
Name :	GSA and Associates Chartered Accountants
Address :	16, DDA Flats, Ground Floor, Panchsheel-Shivalik Mor, Near Malviya Nagar, New Delhi – 110017, India
Tel. No.:	91-11-41811888
Mobile No.:	91-7862099205-06
Fax No.:	91-11-26672949
E-Mail :	gsa@gsa.net.in
Memberships :	Not Available
Collaborators :	Not Available
Enterprise owned or significantly influenced by Partners:	<ul style="list-style-type: none"> • Orient Craft Limited • Kanshi Steel Works Private Limited • Exact Developers and Promoters Private Limited

CONTRIBUTION

As on 31.03.2017

Particulars	As on 31.03.2017
PARTNERS CAPITAL ACCOUNT	
Mr. Sudhir Dhingra	69.844
Add: Share of Profit in LLP	1.694
	71.538
Mr. Sahil Dhingra	58.203
Add: Share of Profit in LLP	1.412
	59.615
Ms. Shilpa Dhingra	11.641
Add: Share of Profit in LLP	0.282
	11.923
Total	143.077
PARTNER'S CURRENT ACCOUNT	
Mr. Sudhir Dhingra	48.109
Mr. Sahil Dhingra	0.250
Total	48.359

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FINANCIAL DATA
[all figures are in INR Million]

ABRIDGED BALANCE SHEET

SOURCES OF FUNDS		31.03.2017	31.03.2016
I. EQUITY AND LIABILITIES			
(1) Shareholders' Funds			
(a) Partner's Capital A/c		143.077	139.688
(b) Partner's Current A/c		48.359	48.203
Total Shareholders' Funds (1) + (2)		191.436	187.891
(3) Non-Current Liabilities			
(a) long-term borrowings		108.564	78.266
(b) Deferred tax liabilities (Net)		0.000	0.000
(c) Other long term liabilities		41.164	58.640
(d) long-term provisions		5.391	4.408
Total Non-current Liabilities (3)		155.119	141.314
(4) Current Liabilities			
(a) Short term borrowings		79.618	127.267
(b) Trade payables		58.460	36.466
(c) Other current liabilities		118.149	111.420
(d) Short-term provisions		1.022	0.077
Total Current Liabilities (4)		257.249	275.230
TOTAL		603.804	604.435
II. ASSETS			
(1) Non-current assets			
(a) Fixed Assets			
(i) Tangible assets		258.481	214.629
(ii) Intangible Assets		0.129	0.232
(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)		21.687	24.941
(d) Long-term Loan and Advances		16.320	18.603
(e) Other Non-current assets		1.816	1.746
Total Non-Current Assets		298.433	260.151

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(2) Current assets			
(a) Current investments		0.000	0.000
(b) Inventories		167.618	129.482
(c) Trade receivables		83.199	134.735
(d) Cash and cash equivalents		34.529	67.055
(e) Short-term loans and advances		15.040	11.477
(f) Other current assets		4.985	1.535
Total Current Assets		305.371	344.284
TOTAL		603.804	604.435

PROFIT & LOSS ACCOUNT

	PARTICULARS	31.03.2017	31.03.2016
	SALES		
	Income	590.871	18.419
	Other Income	2.745	0.153
	TOTAL	593.616	18.572
Less	EXPENSES		
	Cost of Materials Consumed	174.133	6.987
	Changes in inventories of finished goods, work-in-progress and Stock-in-Trade	(36.479)	(5.414)
	Employees benefits expense	132.365	3.645
	Other expenses	246.496	8.759
	TOTAL	516.515	13.977
	PROFIT/ (LOSS) BEFORE INTEREST, TAX, DEPRECIATION AND AMORTISATION	77.101	4.595
Less	FINANCIAL EXPENSES	21.566	1.018
	PROFIT / (LOSS) BEFORE TAX, DEPRECIATION AND AMORTISATION	55.535	3.577
Less/ Add	DEPRECIATION/ AMORTISATION	50.282	3.241
	PROFIT/ (LOSS) BEFORE TAX	5.253	0.336
Less	TAX	1.865	-0.881
	PROFIT/ (LOSS) AFTER TAX	3.388	1.217

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EARNINGS IN FOREIGN CURRENCY				
	F.O.B. Value of Exports		56.792	9.183
	TOTAL EARNINGS		56.792	9.183

CURRENT MATURITIES OF LONG TERM DEBT DETAILS

Particulars		31.03.2017	31.03.2016
Current Maturities of Long term debt		29.259	25.268
Cash generated from operations		102.728	3.073
Net cash flow from operations		106.766	3.073

KEY RATIOS

EFFICIENCY RATIOS

PARTICULARS		31.03.2017	31.03.2016
Average Collection Days (Sundry Debtors / Income * 365 Days)		51.39	2669.98
Account Receivables Turnover (Income / Sundry Debtors)		7.10	0.14
Average Payment Days (Sundry Creditors / Purchases * 365 Days)		122.54	1904.98
Inventory Turnover (Operating Income / Inventories)		0.46	0.04
Asset Turnover (Operating Income / Net Fixed Assets)		0.30	0.02

LEVERAGE RATIOS

PARTICULARS		31.03.2017	31.03.2016
Debt Ratio ((Borrowing + Current Liabilities) / Total Assets)		0.65	0.63
Debt Equity Ratio (Total Liability / Networth)		1.14	1.23
Current Liabilities to Networth (Current Liabilities / Net Worth)		1.34	1.46

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Fixed Assets to Networth (Net Fixed Assets / Networth)		1.35	1.14
Interest Coverage Ratio (PBIT / Financial Charges)		3.58	4.51

PROFITABILITY RATIOS

PARTICULARS		31.03.2017	31.03.2016
Net Profit Margin ((PAT / Sales) * 100)	%	0.57	6.61
Return on Total Assets ((PAT / Total Assets) * 100)	%	0.56	0.20
Return on Investment (ROI) ((PAT / Networth) * 100)	%	1.77	0.65

SOLVENCY RATIOS

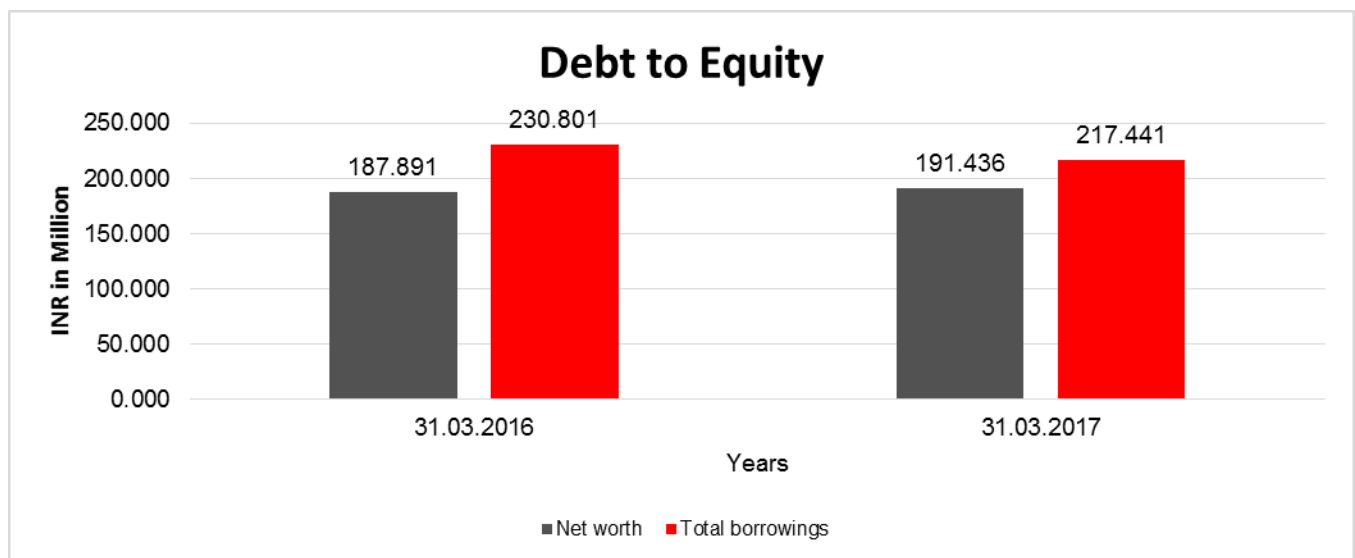
PARTICULARS		31.03.2017	31.03.2016
Current Ratio (Current Assets / Current Liabilities)		1.19	1.25
Quick Ratio ((Current Assets – Inventories) / Current Liabilities)		0.54	0.78
G-Score Ratio Financial (Networth / Total Assets)		0.32	0.31
G-Score Ratio Debt (Debts / Equity Capital)		1.14	1.23
G-Score Ratio Liquidity (Total Current Assets / Total Current Liabilities)		1.19	1.25

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

FINANCIAL ANALYSIS
[all figures are INR Million]

DEBT EQUITY RATIO

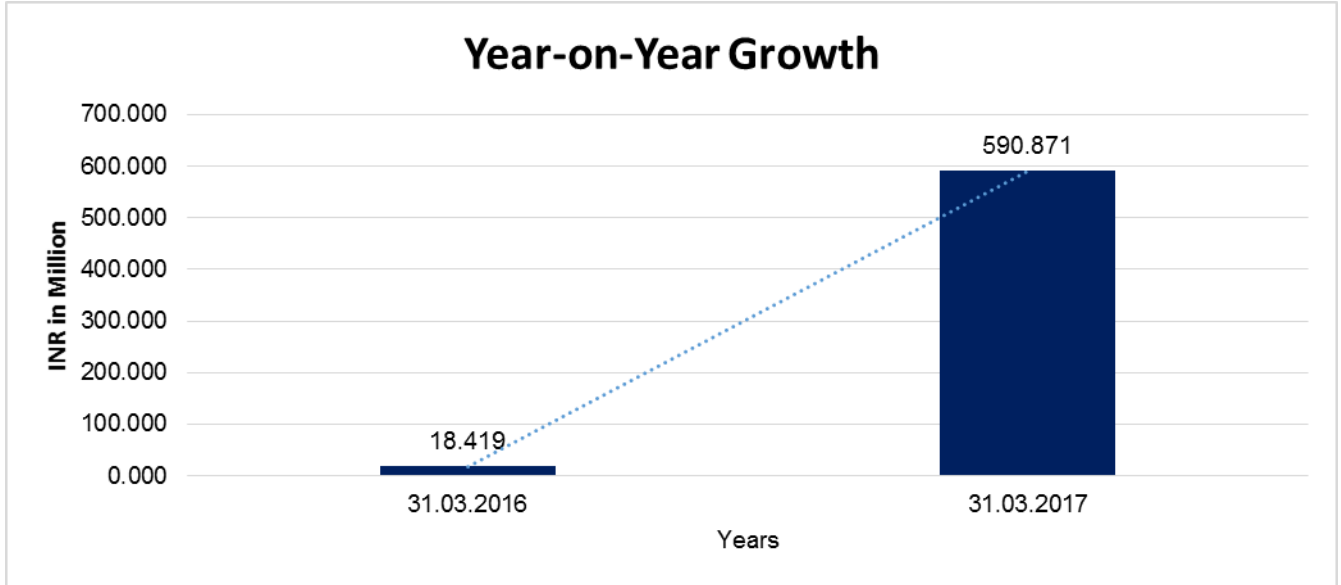
Particular	31.03.2016	31.03.2017
	INR In Million	INR In Million
Partner's Capital A/c	139.688	143.077
Partner's Current A/c	48.203	48.359
Reserves & Surplus	0.000	0.000
Net worth	187.891	191.436
Long Term borrowings	78.266	108.564
Short Term borrowings	127.267	79.618
Current Maturities of Long term debt	25.268	29.259
Total borrowings	230.801	217.441
Debt/Equity ratio	1.228	1.136



YEAR-ON-YEAR GROWTH

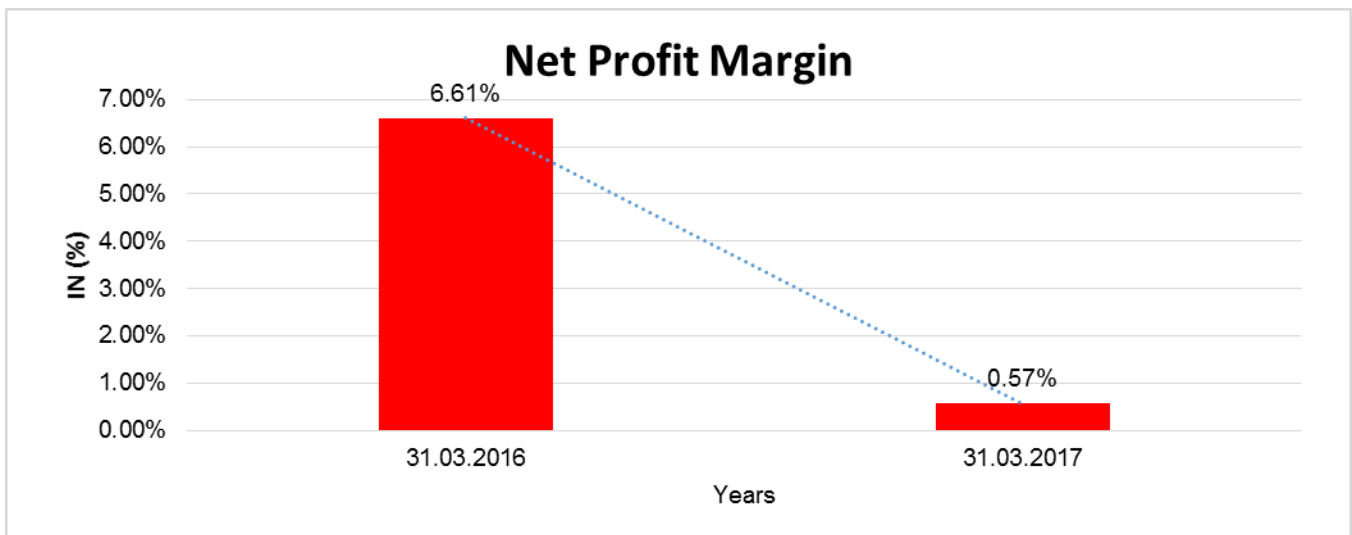
Year on Year Growth	31.03.2016	31.03.2017
	INR In Million	INR In Million
Sales	18.419	590.871
		3,107.943

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NET PROFIT MARGIN

Net Profit Margin	31.03.2016	31.03.2017
	INR In Million	INR In Million
Sales	18.419	590.871
Profit	1.217	3.388
	6.61%	0.57%



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

BACKGROUND

O.C. Sweaters Private limited was converted in to O.C. Sweaters LLP with effect from March 21, 2016 vide certificate of registration on conversion issued by Registrar of Company pursuant to the section 58(1) of LLP Act, 2008.

O.C. Sweaters Private Limited was originally incorporated on March 25, 2003 as a Private Limited Company under the name and style of "Victoria Realtors Private Limited" and later the name of the company got changed from "Victoria Realtors Private Limited" to "O.c. Sweaters Private Limited" w.e.f May 26, 2015 with the main object to carry on the business of manufacturing in relation to sweaters, cardigans, readymade garments, other wearing and furnishing apparels for export or sale in local market either on its own or in collaboration with any other person of India or outside India.

INDEX OF CHARGES:

SN o	SRN	Charge Id	Charge Holder Name	Date of Creation	Date of Modification	Date of Satisfaction	Amount	Address
1	M03 4390 49	1000 9150 0	Karnataka Bank Ltd.	29/03/2017	-	-	250000000.0	Overseas Branch, Plot No. 8-B, Upper Ground Floor Rajendra Park, Pusa Road New Delhi Central Delhi – 110060, India
2	M03 4389 18	1000 9150 1	Karnataka Bank Ltd.	29/03/2017	-	-	203000000.0	Overseas Branch, Plot No. 8-B, Upper Ground Floor Rajendra Park, Pusa Road New Delhi Central Delhi – 110060, India
3	M04 8097 60	1000 5142 4	State Bank of Bikaner and Jaipur	29/09/2016	-	16/08/2017	397700000.0	Commercial Branch 101-102, New Delhi House, 27 Barakhamba Road, New Delhi Central Delhi – 110001, India

CONTINGENT LIABILITIES:

(INR in million)

PARTICULARS	31.03.2017	31.03.2016
Claims against company not acknowledged as debts:		
Income tax demand under appeal, pending before appropriate authority for the Assessment Year 2014-15. Amount deposited under protest of INR 0.537 Million	0.631	0.000

FIXED ASSETS

- Plant and Machinery
- Furniture and Fixtures
- Office Equipments
- Leasehold Improvements
- Vehicle

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CMT REPORT (Corruption, Money Laundering & Terrorism]

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

1] INFORMATION ON DESIGNATED PARTY

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

2] Court Declaration :

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

3] Asset Declaration :

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

4] Record on Financial Crime :

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

5] Records on Violation of Anti-Corruption Laws :

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

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

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

7] Criminal Records

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

8] Affiliation with Government :

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

9] Compensation Package :

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

10] Press Report :

No press reports / filings exists on the subject.

CORPORATE GOVERNANCE

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

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

CONTRAVENTION

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

FOREIGN EXCHANGE RATES

Currency	Unit	INR
US Dollar	1	INR 71.81
UK Pound	1	INR 94.15
Euro	1	INR 83.97

INFORMATION DETAILS

Information Gathered by :	NAGA
Analysis Done by :	VIVR
Report Prepared by :	SUJ

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	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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