

Date: November 5, 2018

To,
BSE Limited
Phiroze Jeejeebhoy Towers,
Dalal Street,
Mumbai - 400 001.

Dear Sir,

Sub: Submission of Unaudited Financial Result of the Company for the quarter and half year ended on September 30, 2018 along with Limited Review Report.

Ref: Bloom Dekor Limited (Security Id/Code: BLOOM/526225)

In reference to captioned subject and pursuant to Regulation 33(3) (d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we are hereby submitting the followings:

1. Unaudited Financial Results for the quarter and half year ended on September 30, 2018
2. Limited Review Report

Kindly take the same on your record and disseminate the same on your website and oblige us.

Thanking You,

Yours faithfully,

For, Bloom Dekor Limited



Tushar Donda,
Company Secretary and Compliance Officer

Place: Ahmedabad



BLOOM DEKOR LIMITED

CIN: L20210GJ1992PLC017341

Registered Office: Plot No. 267, Village: Oran, Tal: Prantij, N.H.8, Dist. Sabarkantha, North Gujarat - 383 205

Corporate Office: 2/F, Sumel, Sarkhej-Gandhinagar Highway Road, Opp. GNFC Info Tower, Thaltej, Ahmedabad - 380 059

Statement of Financial Results for the quarter and half year ended September 30, 2018

(₹ In Lakh except per share data)

Particulars	Quarter Ended			Year to Date		Year Ended
	30/09/2018	30/06/2018	30/09/2017	30/09/2018	30/09/2017	31/03/2018
A Date of start of reporting period	01/07/2018	01/04/2018	01/07/2017	01/04/2018	01/04/2017	01/04/2017
B Date of end of reporting period	30/09/2018	30/06/2018	30/09/2017	30/09/2018	30/09/2017	31/03/2018
C Whether results are audited or unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
D Nature of report standalone or consolidated	Standalone	Standalone	Standalone	Standalone	Standalone	Standalone
I Revenue From Operations						
Net sales or Revenue from Operations	1,349.32	1,223.70	1,707.62	2,573.02	3,319.63	6,606.13
II Other Income	2.45	2.30	2.77	4.75	57.99	88.42
III Total Income (I+II)	1,351.76	1,226.00	1,710.39	2,577.76	3,377.62	6,694.55
IV Expenses						
(a) Cost of materials consumed	805.32	778.43	1,028.83	1,583.75	1,904.16	3,742.19
(b) Purchases of stock-in-trade	83.28	12.36	13.94	95.64	42.71	88.90
(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	10.97	(51.39)	(68.74)	(40.42)	(127.60)	20.87
(d) Employee benefit expense	241.41	207.08	228.47	448.49	450.47	924.61
(e) Finance Costs	139.86	159.55	112.54	299.41	217.66	449.47
(f) Depreciation and amortisation expense	45.28	63.53	58.59	108.81	116.24	225.49
(g) Other Expenses	7.44	7.25	296.26	14.69	699.58	39.99
(h) Excise Duty	-	-	-	-	147.81	147.81
(i) Manufacturing Expenses	150.62	193.65	-	344.27	-	876.77
(j) Sales & Promotion Expenses	77.40	67.35	-	144.75	-	337.80
(K) Administrative Expenses	42.84	43.90	-	86.73	-	210.59
Total expenses (IV)	1,604.41	1,481.70	1,669.88	3,086.12	3,451.02	7,064.51
V Profit/(loss) before exceptional items and tax (III-IV)	(252.65)	(255.70)	40.51	(508.35)	(73.40)	(369.95)
VI Exceptional items	-	-	-	-	-	-
VII Profit (loss) after exceptional items and before Tax (V-VI)	(252.65)	(255.70)	40.51	(508.35)	(73.40)	(369.95)
VIII Tax Expense	(62.90)	(41.49)	19.99	(104.39)	(4.71)	(219.03)
(a) Current Tax	-	-	-	-	-	-
(b) (Less):- MAT Credit	-	-	-	-	-	5.28
(c) Current Tax Expense Relating to Prior years	-	-	-	-	-	-
(d) Deferred Tax (Asset)/Liabilities	(62.90)	(41.49)	19.99	(104.39)	(4.71)	(213.75)
IX Profit (Loss) for the period from continuing operations (VII-VIII)	(189.75)	(214.21)	20.52	(403.96)	(68.70)	(150.93)
X Profit/(loss) from discontinued operations	-	-	-	-	-	-
XI Tax expenses of discontinued operations	-	-	-	-	-	-
XII Profit/(loss) from Discontinued operations (after tax) (X-XI)	-	-	-	-	-	-
XIII A Profit(Loss) For Period Before Minority Interest	(189.75)	(214.21)	20.52	(403.96)	(68.70)	(150.93)
XIII B Share Of Profit / Loss of Associates and joint ventures accounted for using equity method	-	-	-	-	-	-
XIII C Profit/Loss Of Minority Interest	-	-	-	-	-	-
XIV Profit (Loss) for the period (XIII A + XIII B + XIII C)	(189.75)	(214.21)	20.52	(403.96)	(68.70)	(150.93)
XV Other Comprehensive Income						
a . i). Items that will not be reclassified to profit or loss	2.30	2.30	(0.05)	4.60	(0.09)	9.04
ii). Income tax relating to items that will not be reclassified to profit or loss	-	-	-	-	-	(0.28)
b i). Item that will be reclassified to profit or loss	-	-	-	-	-	-
ii). Income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-	-
Total Comprehensive income	2.30	2.30	(0.05)	4.60	(0.09)	8.76
XVI Total Comprehensive income [Comprising Profit for the Period and Other comprehensive income] (XIV+XV)	(187.45)	(211.91)	20.48	(399.36)	(68.79)	(142.17)
XVII Details of equity share capital						
Paid-up equity share capital	685.00	685.00	685.00	685.00	685.00	685.00
Face value of equity share capital (Per Share)	Rs. 10/-	Rs. 10/-	Rs. 10/-	Rs. 10/-	Rs. 10/-	Rs. 10/-
XIX Earnings per share						
(a) Earnings per share (not annualised for quarter ended)						
Basic earnings (loss) per share from continuing operation	(2.77)	(3.13)	0.30	(5.90)	(1.00)	(2.20)
Diluted earnings (loss) per share from continuing operation	(2.77)	(3.13)	0.30	(5.90)	(1.00)	(2.20)
(b) Earnings per share (not annualised for quarter ended)						
Basic earnings (loss) per share from discontinued operation	-	-	-	-	-	-
Diluted earnings (loss) per share from discontinued operation	-	-	-	-	-	-
(c) Earnings per share (not annualised for quarter ended)						

BLOOM DEKOR LIMITED

CIN: L20210GJ1992PLC017341

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Statement of Financial Results for the quarter and half year ended September 30, 2018

(₹ In Lakh except per share data)

Particulars	Quarter Ended			Year to Date		Year Ended
	30/09/2018	30/06/2018	30/09/2017	30/09/2018	30/09/2017	31/03/2018
A Date of start of reporting period	01/07/2018	01/04/2018	01/07/2017	01/04/2018	01/04/2017	01/04/2017
B Date of end of reporting period	30/09/2018	30/06/2018	30/09/2017	30/09/2018	30/09/2017	31/03/2018
C Whether results are audited or unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
D Nature of report standalone or consolidated	Standalone	Standalone	Standalone	Standalone	Standalone	Standalone
Basic earnings (loss) per share from continuing and discontinued operations	(2.77)	(3.13)	0.30	(5.90)	(1.00)	(2.20)
Diluted earnings (loss) per share continuing and discontinued operations	(2.77)	(3.13)	0.30	(5.90)	(1.00)	(2.20)

Notes on Financial Results:-

1	The above results have been reviewed by the Audit Committee and approved by the Board of Directors of the Company at their respective meetings held on November 5, 2018.
2	The above results have been prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015 (Ind AS), prescribed under Section 133 of the Companies Act, 2013 and other recognised accounting practices and policies to the extent applicable. Beginning 1st April 2017, the Company has for the first time adopted Ind AS with a transition date of 1st April 2017.
	Post the applicability of Goods and Service Tax (GST) with effect from 1st July, 2017, revenue from operation are disclosed net of GST, whereas Excise duty formed part of other expenses in previous periods/year. Accordingly, the revenue from operations and other expenses for the quarter and six months ended 30th September 2017 are not comparable with the current periods/year presented in the results.
4	The Statutory Auditors of the Company have carried out limited review of the above results as per Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015.
5	Previous year's/period's figure have been regrouped/rearranged wherever necessary.

For, Bloom Dekor Limited



Dr. Sunil Gupta
Managing Director
DIN: 00012572

Date :- November 5, 2018

Place:- Ahmedabad

BLOOM DEKOR LIMITED

CIN: L20210GJ1992PLC017341

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Statement of Assets and Liabilities

(Rs. In Lakh)

Particulars		Half year ended	Year ended
		30/09/2018	31/03/2018
A	Date of start of reporting period	01/04/2018	01/04/2017
B	Date of end of reporting period	30/09/2018	31/03/2018
C	Whether results are audited or unaudited	Unaudited	Audited
D	Nature of report standalone or consolidated	Standalone	Standalone
ASSETS			
1	Non-current assets		
a)	Property, Plant and Equipment	1,428.83	1,517.17
b)	Capital work-in-progress	14.59	14.59
c)	Investment Property	-	-
d)	Goodwill	-	-
e)	Other Intangible assets	8.30	8.52
f)	Intangible assets under development	-	-
g)	Biological Assets other than bearer plants	-	-
h)	Financial Assets		
(i)	Investments	4.11	4.11
(ii)	Trade receivables	-	-
(iii)	Loans	-	-
(iv)	Security Deposits	-	-
i)	Deferred tax assets (net)	194.52	90.12
j)	Other non-current assets	154.54	148.53
2)	Current assets		
a)	Inventories	3,910.21	3,703.52
b)	Financial Assets		
(i)	Investments	-	-
(ii)	Trade receivables	1,262.95	1,342.90
(iii)	Cash and cash equivalents	7.56	41.98
(iv)	Bank balances other than (iii) above	78.60	148.29
(v)	Loans	1.37	2.15
(vi)	Others (to be specified)	-	-
c)	Current Tax Assets (Net)	-	-
d)	Other current assets	270.11	239.42
TOTAL ASSETS		7,335.69	7,261.31
EQUITY & LIABILITIES :			
EQUITY:			
a)	Equity Share capital	685.00	685.00
b)	Other Equity	-30.37	373.59
LIABILITIES :			
1)	Non-Current Liabilities		
a)	Financial Liabilities		
(i)	Borrowings	1,167.19	786.76
(ii)	Trade payables	-	-
(iii)	Other financial liabilities (other than those specified in item (b), to be specified)	72.00	85.41
b)	Provisions	49.07	49.84
c)	Deferred tax liabilities (Net)	-	-
d)	Other non-current liabilities	-	-
2)	Current liabilities		
a)	Financial Liabilities		
(i)	Borrowings	2,999.34	2,405.89
(ii)	Trade payables	2,228.22	2,415.48
(iii)	Other financial liabilities (other than those specified in item (c))	26.40	163.25
b)	Other current liabilities	117.90	210.47
c)	Provisions	20.94	85.64
d)	Current Tax Liabilities (Net)	-	-
Total Equity and Liabilities		7,335.69	7,261.31

For, Bloom Dekor Limited



Dr. Sunil Gupta
Managing Director
DIN: 00012572

Date :- November 5, 2018

Place:- Ahmedabad

Limited Review Report on the Unaudited Financial Results for the Quarter end and Half year ended September, 2018 pursuant to the Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

To the Board of Directors of **BLOOM DEKOR LIMITED**

We have reviewed the accompanying statement of unaudited financial results ("the statement") of **BLOOM DEKOR LIMITED** "the company" for the Quarter end and Half year ended 30th September, 2018. being submitted by the company pursuant to the requirements of Regulation 33 of the SEBI (Listing obligations & Disclosure Requirements) Regulation, 2015, read with SEBI circular No.CIR/CFD/FAC/62/2016 dated 05TH July, 2016. This Statement which is the responsibility of the Company's Management and approved by the Board of Directors, has been prepared in accordance with recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" as prescribed under Section 133 of Companies Act, 2013 ("the Act") read with relevant rules issued there under and other accounting principles generally accepted in India. Our responsibility is to issue a report on the Statement based on our review.

We conducted our review in accordance with the Standard on Review Engagement (SRE) 2410, "Review of Interim Financial information performed by the Independent Auditor" issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provide less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

.....2.



Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with aforesaid accounting standard and other recognized accounting practices and policies have not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with Circular No. CIR/CFD/FAC/62/2016 dated July 5, 2016, including the manner in which it is to be disclosed, or that it contains any material misstatement

OTHER MATTERS

- I) Balance of Trade receivables, Loans & Advances & Trade payables are subject to confirmation from respective parties.
- II) The closing stock as at 30.09.2018 is as taken, valued and certified by the Management.

Our Conclusion is not modified in respect of other matters.

Date: 05.11.2018

Place: Ahmedabad



For Parikh & Majmudar
Chartered Accountants
FRNNO 107525W

C.A Dr. Hiten Parikh
PARTNER
M.No. 40230