

Date: November 8, 2019

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 ended on September 30, 2019 and 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 ended on September 30, 2019;
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  
Membership Number: A39941  
eCSIN Number: EA039941A000012430

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: /F, Sumel, Sarkhej-Gandhinagar Highway Road, Opp. GNFC Info Tower, Thalje, Ahmedabad - 380 059

## Statement of Financial Results for the quarter ended on September 30, 2019

(₹ In Lakh except per share data)

Particulars	Quarter Ended			Year to Date		Year Ended
	30/09/2019	30/06/2019	30/09/2018	30/09/2019	30/09/2018	31/03/2019
A Date of start of reporting period	01/07/2019	01/04/2019	01/07/2018	01/04/2019	01/04/2018	01/04/2018
B Date of end of reporting period	30/09/2019	30/06/2019	30/09/2018	30/09/2019	30/09/2018	31/03/2019
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	1,083.76	1,008.61	1,349.32	2,092.37	2,573.02	5,111.32
II Other Income	29.99	2.97	2.45	32.96	4.75	49.49
III Total Income (I+II)	1,113.75	1,011.58	1,351.76	2,125.33	2,577.76	5,160.81
IV Expenses						
(a) Cost of materials consumed	562.09	545.84	805.32	1,107.93	1,583.75	2,942.71
(b) Purchases of stock-in-trade	83.72	27.15	83.28	110.87	95.64	165.59
(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	(41.41)	(34.46)	10.97	(75.87)	(40.42)	263.46
(d) Employee benefit expense	153.93	153.37	241.41	307.30	448.49	820.02
(e) Finance Costs	134.34	120.67	139.86	255.01	299.41	562.36
(f) Depreciation and amortisation expense	55.47	53.24	45.28	108.71	108.81	220.58
(g) Other Expenses	4.09	4.53	7.44	8.62	14.69	25.63
(h) Manufacturing Expenses	123.96	110.87	150.62	234.83	344.27	639.14
(i) Sales & Promotion Expenses	41.17	40.75	77.40	81.92	144.75	275.42
(j) Administrative Expenses	36.73	34.54	42.84	71.27	86.73	165.43
Total expenses (IV)	1,154.09	1,056.50	1,604.41	2,210.59	3,086.12	6,080.34
V Profit/(loss) before exceptional items and tax (III-IV)	(40.34)	(44.92)	(252.65)	(85.26)	(508.35)	(919.53)
VI Exceptional items	-	-	-	-	-	-
VII Profit (loss) after exceptional items and before Tax (V-VI)	(40.34)	(44.92)	(252.65)	(85.26)	(508.35)	(919.53)
VIII Tax Expense	(10.91)	(9.78)	(62.90)	(20.69)	(104.39)	(186.34)
(a) Current Tax	-	-	-	-	-	-
(b) (Less):- MAT Credit	-	-	-	-	-	-
(c) Current Tax Expense Relating to Prior years	-	-	-	-	-	21.41
(d) Deferred Tax (Asset)/Liabilities	(10.91)	(9.78)	(62.90)	(20.69)	(104.39)	(207.75)
IX Profit (Loss) for the period from continuing operations (VII-VIII)	(29.43)	(35.14)	(189.75)	(64.57)	(403.96)	(733.19)
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	(29.43)	(35.14)	(189.75)	(64.57)	(403.96)	(733.19)
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)	(29.43)	(35.14)	(189.75)	(64.57)	(403.96)	(733.19)
XV Other Comprehensive Income						
a. i). Items that will not be reclassified to profit or loss	1.34	1.34	2.30	2.68	4.60	3.97
ii). Income tax relating to items that will not be reclassified to profit or loss	-	-	-	-	-	-
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	1.34	1.34	2.30	2.68	4.60	3.97
XVI Total Comprehensive income [Comprising Profit for the Period and Other comprehensive income] (XIV+XV)	(28.09)	(33.80)	(187.45)	(61.89)	(399.36)	(729.22)
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	(0.43)	(0.51)	(2.77)	(0.94)	(5.90)	(10.70)
Diluted earnings (loss) per share from continuing operation	(0.43)	(0.51)	(2.77)	(0.94)	(5.90)	(10.70)
(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)						
Basic earnings (loss) per share from continuing and discontinued operations	(0.43)	(0.51)	(2.77)	(0.94)	(5.90)	(10.70)
Diluted earnings (loss) per share continuing and discontinued operations	(0.43)	(0.51)	(2.77)	(0.94)	(5.90)	(10.70)



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## Statement of Financial Results for the quarter ended on September 30, 2019

(₹ In Lakh except per share data)

Particulars	Quarter Ended			Year to Date		Year Ended
	30/09/2019	30/06/2019	30/09/2018	30/09/2019	30/09/2018	31/03/2019
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D Nature of report standalone or consolidated	Standalone	Standalone	Standalone	Standalone	Standalone	Standalone

### Notes on Financial Results:-

- 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 8, 2019.
- 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.
- 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.
- Previous year's/period's figure have been regrouped/rearranged wherever necessary.

Date :- November 8, 2019

Place:- Ahmedabad



For, Bloom Dekor Limited

Dr. Sunil Gupta  
Managing Director  
DIN 00012572



**BLOOM DEKOR LIMITED**

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**Statement of Assets and Liabilities**

(₹ In Lakh)

Particulars		Half Year ended	Year ended
		30/09/2019	31/03/2019
A	Date of start of reporting period	01/04/2019	01/04/2018
B	Date of end of reporting period	30/09/2019	31/03/2019
C	Whether results are audited or unaudited	Unaudited	Audited
D	Nature of report standalone or consolidated	Standalone	Standalone
	<b>ASSETS</b>		
1	<b>Non-current assets</b>		
a)	Property, Plant and Equipment	1,227.35	1,323.10
b)	Capital work-in-progress	14.59	14.59
c)	Investment Property	-	-
d)	Goodwill	-	-
e)	Other Intangible assets	1.41	8.51
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)	317.16	296.48
j)	Other non-current assets	153.19	144.85
2)	<b>Current assets</b>		
a)	Inventories	3,386.21	3,423.63
b)	Financial Assets		
(i)	Investments	-	-
(ii)	Trade receivables	1,008.21	1,169.85
(iii)	Cash and cash equivalents	23.74	60.78
(iv)	Bank balances other than (iii) above	55.36	87.05
(v)	Loans	0.20	0.39
(vi)	Others (to be specified)	-	-
c)	Current Tax Assets (Net)	-	-
d)	Other current assets	235.90	155.69
	<b>TOTAL ASSETS</b>	<b>6,427.42</b>	<b>6,689.02</b>
	<b>EQUITY &amp; LIABILITIES :</b>		
	<b>EQUITY:</b>		
a)	Equity Share capital	685.00	685.00
b)	Other Equity	(431.49)	(363.57)
	<b>LIABILITIES :</b>		
1)	<b>Non-Current Liabilities</b>		
a)	Financial Liabilities	-	-



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## Statement of Assets and Liabilities

(₹ In Lakh)

Particulars		Half Year ended	Year ended
		30/09/2019	31/03/2019
A	Date of start of reporting period	01/04/2019	01/04/2018
B	Date of end of reporting period	30/09/2019	31/03/2019
C	Whether results are audited or unaudited	Unaudited	Audited
D	Nature of report standalone or consolidated	Standalone	Standalone
(i)	Borrowings	1,131.55	1,153.53
(ii)	Trade payables	-	-
(iii)	Other financial liabilities (other than those specified in item (b), to be specified)	92.39	92.27
b)	Provisions	41.87	41.87
c)	Deferred tax liabilities (Net)		
d)	Other non-current liabilities	-	-
2)	Current liabilities		
a)	Financial Liabilities		-
(i)	Borrowings	3,180.74	2,981.54
(ii)	Trade payables	1,608.24	1,971.80
(iii)	Other financial liabilities (other than those specified in item (c))	0.35	9.92
b)	Other current liabilities	81.21	81.02
c)	Provisions	37.56	35.64
d)	Current Tax Liabilities (Net)		-
TOTAL EQUITY AND LIABILITIES		6,427.42	6,689.02

For, Bloom Dekor Limited



Dr. Sunil Gupta  
Managing Director  
DIN: 00012572

Date :- November 8, 2019

Place:- Ahmedabad

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## Cash Flow Statement

(₹ In Lakh)

Particulars		Half Year ended 30/09/2019	Half Year ended 30/09/2018
A	Date of start of reporting period	01/04/2019	01/04/2018
B	Date of end of reporting period	30/09/2019	30/09/2018
C	Whether results are audited or unaudited	Unaudited	Unaudited
D	Nature of report standalone or consolidated	Standalone	Standalone
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>			
Net Profit as per P & L A/c. before Income Tax		(85.25)	(508.35)
<b>ADD/(LESS): - Adjustment for :</b>			
Depreciation		108.72	108.81
Finance Cost		255.01	299.41
Loss / (Profit) on sale of Assets		0.35	(3.66)
Interest Income		(32.94)	(4.74)
Operating Profit before changes in working capital		245.88	(108.54)
<b>(Increase) / Decrease in Current Assets &amp; Non Current assets</b>			
Closing Stock		37.42	(206.69)
Receivables		161.64	79.95
Other Current assets		(80.03)	(29.91)
Operating Profit After changes in Current Assets & Non current assets		364.92	(265.19)
<b>Increase / (Decrease) in Current Liabilities &amp; Non current liabilities</b>			
Trade Payables (including other financial liabilities and ocl)		(376.16)	(430.08)
Provisions		1.92	(64.69)
Direct Taxes Paid (Net of Refunds)		0.00	5.83
Net Cash Flow From Operating Activities		(9.33)	(754.13)
<b>CASH FLOW FROM INVESTMENT ACTIVITIES</b>			
Purchase of Fixed Assets		(8.21)	(25.31)
Sales of Fixed Assets		2.00	2.88
Changes in Investments		0.00	0.00
Other non-current assets		(8.34)	(6.01)
Net Cash From Investment Activities		(14.55)	(28.44)
<b>CASH FLOW FROM FINANCING ACTIVITIES</b>			
Changes in long term borrowings		(21.98)	380.43
Changes in short term borrowings		199.20	593.45
Changes in Long term provisions		0.00	(0.76)
Interest Income		32.94	4.74
Finance Cost		(255.01)	(299.41)
Net Cash From Financing Activities		(44.85)	678.46
<b>NET CHANGE IN CASH AND CASH EQUIVALENTS [A+B+C]</b>		(68.73)	(104.11)
Opening Cash & Cash Equivalents		147.83	190.27
Closing Cash and Cash Equivalents		79.10	86.15

Note:

The cash flow statement has been prepared under the indirect method as set out in Indian Accounting Standard (IND AS-7) Statement of Cashflows.

For, Bloom Dekor Limited



*[Signature]*

Dr. Sunil Gupta  
Managing Director  
DIN: 00012572

Date :- November 8, 2019

Place:- Ahmedabad



**Independent Auditors Review Report on the Half yearly Unaudited Financial Results of the Company pursuant to the Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended**

Review Report to,  
The Board of Directors  
**BLOOM DEKOR LIMITED**

We have reviewed the accompanying statement of unaudited financial results of **BLOOM DEKOR LIMITED** (the "company") for the Half year ended 30<sup>th</sup> September 2019. (the "statement") attached herewith, being submitted by the company pursuant to the requirements of Regulation 33 of the SEBI (Listing obligations & Disclosure Requirements) Regulation, 2015, (the Regulation) as amended, read with SEBI circular No.CIR/CFD/CMD1/44/2019 dated March 29, 2019. (the Circular)

The preparation of the Statement in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" as prescribed under Section 133 of Companies Act, 2013, as amended read with relevant rules issued there under and other accounting principles generally accepted in India, read with the circular is the responsibility of the Company's Management and approved by the Board of Directors of the Company. Our responsibility is to express a conclusion on the statement based on our review.

We conducted our review of the statement in accordance with the Standard on Review Engagement (SRE) 2410, "Review of Interim Financial information performed by the Independent Auditor of the Entity" 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.

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 the recognition and measurement principles laid down in Indian Accounting Standard ("Ind AS") as specified under Section 133 of Companies Act, 2013 as amended, read with relevant rules issued there under and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of the Regulation, read with the Circular 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 30.09.2019 is as taken, valued and certified by the Management.

Our Conclusion is not modified in respect of other matters.

Date: 08.11.2019

Place: Ahmedabad



For Parikh & Majmudar  
Chartered Accountants  
FRNNO 107525W

C.A Dr Hiten Parikh  
PARTNER  
M.No: 40230  
UDIN:19040230AAAAALR4577