

By Fax / ~~Post~~ / Courier/ Listing Center

To,
Department of Corporate Services-CRD
Bombay Stock Exchange Limited, (BSE)
Floor 25, P.J. Towers, Dalal Street,
MUMBAI-400 001

Date: November 25, 2017
Ref.: BDL/BSE/CS_25/2017

Fax 022-2272 2037/39/41/61

Dear Sir / Madam,

Sub: Submission of Un-audited Financial Results for the quarter and half year ended on September 30, 2017 in terms of second proviso to the Regulation 33 of the SEBI (LODR) Regulations, 2015.

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

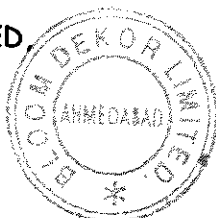
Pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we are hereby submitting the statement of Unaudited Financial Results of the Company in accordance with IND-AS along with the Limited Review Report for the quarter and half year ended on September 30, 2017.

Kindly take the same on your record and oblige us.

Thanking You,

Yours faithfully,

For BLOOM DEKOR LIMITED,



(Brinda Gupta)

Non-Executive Director cum CFO

DIN: 07236661

Encl.: as above

Bloom Dekor Limited
2/F, Sumel, S.G. Highway, Thaltej,
Ahmedabad 380059 - India

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BLOOM DEKOR LIMITED

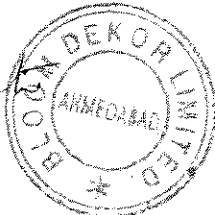
CIN: L20210GJ1992PLC017341

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 Unaudited Financial Results for the Quarter and Half Year ended September 30, 2017

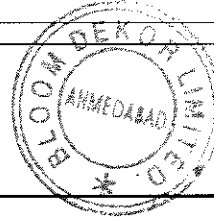
		Quarter Ended			HALF YEAR ENDED	
Particulars		30/09/2017	30/06/2017	30/09/2016	30/09/2017	30/09/2016
A	Date of start of reporting quarter	01/07/2017	01/04/2017	01/07/2016	01/04/2017	01/04/2016
B	Date of end of reporting quarter	30/09/2017	30/06/2017	30/09/2016	30/09/2017	30/09/2016
C	Whether results are audited or unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited
D	Nature of report standalone or consolidated	Standalone	Standalone	Standalone	Standalone	Standalone
I	Revenue From Operations					
	Net sales or Revenue from Operations	1,707.62	1,612.02	1,865.22	3,319.63	3,709.25
II	Other Income	2.77	55.22	4.22	57.99	22.32
III	Total Revenue (I + II)	1,710.39	1,667.23	1,869.44	3,377.62	3,731.57
IV	Expenses					
(a)	Cost of materials consumed	1,028.83	875.33	958.03	1,904.16	2,060.84
(b)	Purchases of stock-in-trade	13.94	28.77	12.06	42.71	21.71
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	-68.74	-58.86	-41.32	-127.60	-260.71
(d)	Employee benefit expense	228.47	222.00	214.79	450.47	411.76
(e)	Finance Costs	112.54	105.13	97.28	217.67	214.11
(f)	Depreciation and amortisation expense	58.59	57.65	61.01	116.24	117.14
(g)	Other Expenses	296.26	403.32	400.86	699.58	838.33
(h)	Excise Duty		147.81	138.23	147.81	305.09
	Total expenses	1,669.88	1,781.14	1,840.94	3,451.02	3,708.27
V	Profit (loss) before Exceptional and Extraordinary Items and tax (III-IV)	40.51	-113.91	28.50	-73.40	23.30
VI	Exceptional items					
VII	Profit (loss) before Tax (V-VI)	40.51	-113.91	28.50	-73.40	23.30
VIII	Tax Expense					
(a)	Current Tax					
	(Less):- MAT Credit					
	Current Tax Expense Relating to Prior years					
(b)	Deferred Tax (Asset)/Liabilities	19.99	-24.70		-4.71	4.94
IX	Net Profit/Loss for the period from Continuing Operations (VII-VIII)	20.52	-89.22	28.50	-68.70	18.36
X	Profit (Loss) from Discontinuing Operations					
XI	Tax Expenses of Discontinuing Operations					
XII	Net Profit (Loss) from Discontinuing Operations after tax (X-XI)					
XIII A	Profit(Loss) For Period Before Minority Interest					
XIII B	Share Of Profit / Loss Associates					
XIII C	Profit/Loss Of Minority Interest					
XIV	Profit (Loss) for the period (XIII A + XIII B + XIII C)	20.52	-89.22	28.50	-68.70	18.36
XV	Other Comprehensive Income					
	a. i). Amount of item that will not be reclassified to profit or loss	-0.05	-0.05		-0.09	
	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					
XVI	Total Comprehensive income	-0.05	-0.05	0.00	-0.09	0.00
	Total Comprehensive income [Comprising Profit for the Period (After tax) and Other comprehensive income] (XIV+XV)	20.48	-89.27	28.50	-68.79	18.36
XVII	Details of equity share capital					
	Paid-up equity share capital (Face Value of Rs. 10/- per equity share)	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/-
XVIII	Reserves excluding revaluation reserve as per Balance Sheet					
XIX	Earnings per share (Not Annualized for Quarter ended)					
(a)	Earnings per share Continuing Operation (Not Annualised for Quarter/Half year ended)					
	Basic earnings per share before extraordinary items	0.30	(1.30)	0.42	(1.00)	0.27
	Diluted earnings per share before extraordinary items	0.30	(1.30)	0.42	(1.00)	0.27
(b)	Earnings per share Discontinuing Operation (Not Annualised for Quarter/Half year ended)					
	Basic earnings per share after extraordinary items	0.00	0.00	0.00	0.00	0.00
	Diluted earnings per share after extraordinary items	0.00	0.00	0.00	0.00	0.00
(c)	Earnings per share (Not Annualised for Quarter/Half year ended)					
	Basic earnings per share before extraordinary items	0.30	(1.30)	0.42	(1.00)	0.27
	Diluted earnings per share before extraordinary items	0.30	(1.30)	0.42	(1.00)	0.27

Brijesh Gupta



Notes:-	
1	The above results have been reviewed by the Audit Committee and have been approved by the Board of Directors of the Company at their respective meetings held on November 25, 2017.
2	The above results for the quarter ended on September 30, 2017 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.
3	The format of the above results as prescribed in SEBI's Circular CIR/CFD/CMD/15/2015 dated 30th November, 2015 has been modified to comply with the requirements of SEBI's Circular dated 5th July, 2016, Ind AS and Schedule III [Division II] to the Companies Act 2013. Pursuant to the exemption granted under the said circular, the above results do not include Ind AS compliant results for the preceding quarter and previous year ended 31st March, 2017.
4	The Statutory Auditors of the Company have carried out a "Limited Review" of the above results as per Regulation 33 of the SEBI [Listing Obligation and Disclosure Requirements] Regulations, 2015. The corresponding Ind AS compliant figures of the previous year have not been subjected to review/ audit. However, the company's management has exercised necessary due diligence to ensure that such financial results provide a true and fair view of its results.
5	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 previous periods/year presented in the results.
5	Previous year's/period's figure have been regrouped/rearranged wherever necessary.

Date :- November 25, 2017
Place:- Ahmedabad



For, Bloom Dekor Limited

Devish Singh
Non Executive Director cum CFO
Director
DIN: 07236661

BLOOM DEKOR LIMITED

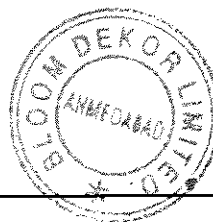
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Corporate Office: 2/F, Sumet, Sarkhej-Gandhinagar Highway Road, Opp. GNFC Info Tower, Thaltej, Ahmedabad - 380 059

Statement of Unaudited Assets and Liabilities as at September 30, 2017

S.No.	Particulars	Note No.	Figures as on 30.09.2017 under Ind AS
	1	2	3
	ASSETS		
1	Non-current assets		
a)	Property, Plant and Equipment		15,58,69,240
b)	Capital work-in-progress		-
c)	Investment Property		-
d)	Goodwill		-
e)	Other Intangible assets		-
f)	Intangible assets under development		-
g)	Biological Assets other than bearer plants		-
h)	Financial Assets		-
(i)	Investments		4,21,794
(ii)	Trade receivables		-
(iii)	Loans		86,32,845
(iv)	Security Deposits		54,25,240
i)	Deferred tax assets (net)		-
j)	Other non-current assets		-
2)	Current assets		
a)	Inventories		38,44,73,317
b)	Financial Assets		-
(i)	Investments		-
(ii)	Trade receivables		12,79,94,179
(iii)	Cash and cash equivalents		1,81,75,699
(iv)	Bank balances other than (iii) above		-
(v)	Loans		86,86,954
(vi)	Others (to be specified)		-
c)	Current Tax Assets (Net)		-
d)	Other current assets		63,49,627
	TOTAL ASSETS		71,60,28,895
	EQUITY & LIABILITIES :		
	EQUITY:		
a)	Equity Share capital		6,85,00,000
b)	Other Equity		5,10,96,966
	LIABILITIES :		
1)	Non-Current Liabilities		
a)	Financial Liabilities		
(i)	Borrowings		7,80,69,215
(ii)	Trade payables		-
(iii)	Other financial liabilities (other than those specified in item (b), to be specified)		-
b)	Provisions		-
c)	Deferred tax liabilities (Net)		1,35,33,531
d)	Other non-current liabilities		1,28,54,107.00
2)	Current liabilities		
a)	Financial Liabilities		
(i)	Borrowings		24,97,32,151
(ii)	Trade payables		22,87,80,173
(iii)	Other financial liabilities (other than those specified in item (c))		-
b)	Other current liabilities		90,77,336
c)	Provisions		43,85,416
d)	Current Tax Liabilities (Net)		-
	Total Equity and Liabilities		71,60,28,895

Date :- November 25, 2017
Place:- Ahmedabad



For, Bloom Dekor Limited

Brinda Gupta


Brinda Gupta
Non Executive Director cum CFO
DIN: 07236661

Annexure-I
Reconciliation of Net Profit as per Ind AS & I-GAAP

(Rs. In Lakh)

Particulars	Quarter Ended	Half Year Ended
	30-Sep-16	30-Sep-16
Net Profit after Tax for the period as per I-GAAP	28.33	16.89
ADD		
Actuarial loss on Defined Benefit plans reclassified to other Comprehensive Income	0.05	0.09
HEDGING PROFIT	0.40	6.64
SALES PROMOTION EXPENSE	11.99	23.24
Excise Duty	138.23	305.09
SUB TOTAL	138.68	311.83
LESS		
DTL AS PER IND AS ADJUSTMENT	0.00	4.94
AMORTISED COST AS PER IND AS	0.24	0.24
SALES PROMOTION EXPENSE	11.99	23.24
Excise Duty	138.23	305.09
SUB TOTAL	138.47	310.27
Net Profit After Tax Before OCI as per IND AS	28.53	18.44
Other Comprehensive Income/(Expense)	-0.05	-0.09
Total Comprehensive Income for the period as per Ind AS	28.49	18.35

Brinds Gupta



**CHARTERED ACCOUNTANTS**

CA. (DR). HITEN PARIKH
M.Com., LL.B., FCA., Phd
CA. SANJAY MAJMUDAR
B.Com., LL.B., FCA

REVIEW REPORT

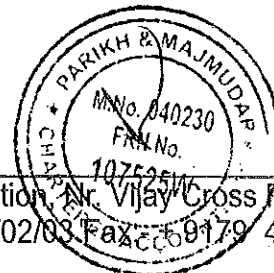
To the Board of Directors of BLOOM DEKOR LTD

We have reviewed the accompanying statement of unaudited financial results ("the statement") of BLOOM DEKOR LTD "the company" for the quarter ended 30th September 2017 attached herewith, 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 is the responsibility of the Company's management and has been approved by the Board of Directors in their meeting held on 25th November 2017. Our responsibility is to issue a report on these financial statements 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. Without qualifying our opinion, we draw your attention to;

- i) Balance of Secured Loans, Unsecured Loans, Debtors, Loans & Advances & Creditors are subject to confirmation from respective parties.***



ii) *The closing stock as at 30.09.2017 is as taken, valued and certified by the Management*

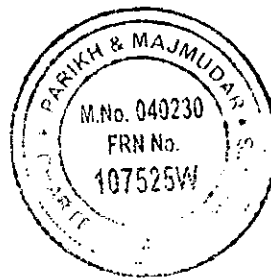
iii) *The company has provided for Net Deferred Tax liability of Rs 15.99 Lacs for the quarter ending on 30th September 2017 on estimated basis. We have been informed that the final provision for taxation and Deferred Tax, if any will be made at the time of finalization of accounts at the end of the year.*

iv) The financial statements of the Company for the Quarter ended on 30th September 2016 & year ended March 31, 2017, were reviewed /audited solely by Dharmendra Shah & Co and have expressed an unmodified opinion on those Quarterly financial statements/Yearly financial statements. Our opinion is not qualified in respect of this matter.

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with the Applicable Indian Accounting Standards prescribed under Section 133 of the Companies Act, 2013 and other accounting principles generally accepted in India and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulation, 2015 read with SEBI Circular No CIR/CFD/CMD 15/2015 Dated November 30, 2015 and SEBI Circular No CIR/CFD/FAC/62/2016 Dated July, 05, 2016 including the manner in which it is to be disclosed, or that it contains any material misstatement.

Date: 25.11.2017

Place: Ahmedabad



For Parikh & Majmudar
Chartered Accountants
FRNNO 107525W

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