

**MIRA INFORM REPORT**

Report No. :	545473
Report Date :	19.12.2018

**IDENTIFICATION DETAILS**

Name :	BLOOM DEKOR LIMITED (w.e.f. 13.11.1992)
Formerly Known As :	BLOOM DECORATIVES LIMITED
Registered Office :	Block No. 267, Village: Oran, Taluka Prantij, N.H. 8, Sabarkantha – 383205, Gujarat
Tel. No.:	91-79-26841916
Country :	India
Financials (as on) :	31.03.2018
Date of Incorporation :	23.03.1992
CIN No.: [Company Identification No.]	L20210GJ1992PLC017341
Capital Investment / Paid-up Capital :	INR 68.500 Million
PAN No.: [Permanent Account No.]	AAACB6221B
GSTN : [Goods & Service Tax Registration No.]	24AAACB6221B1ZI
Legal Form :	A Public Limited Liability Company. The Company's Shares are Listed on the Stock Exchanges.
Line of Business :	Subject is engaged in manufacturing and selling of laminated sheets and Doors. (Registered Activity)
No. of Employees :	118 (Approximately)

**RATING & COMMENTS**

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

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<b>MIRA's Rating :</b>	B
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Credit Rating	Explanation	Rating Comments
B	Medium Risk	Business dealings permissible on a regular monitoring basis

<b>Maximum Credit Limit :</b>	USD 302000
<b>Status :</b>	Moderate
<b>Payment Behaviour :</b>	Slow but correct
<b>Litigation :</b>	Exist
<b>Comments :</b>	<p>Subject was incorporated in the year 1992 and it is engaged in manufacturing High Pressure Decorative Laminates domestically as well as aboard.</p> <p>For the financial year 2018, the company has reported a decline in its revenue as compared to previous year and it has incurred losses during the year.</p> <p>Rating takes into consideration, moderate financial risk profile of the company marked by modest net worth base along with average debt protection metrics.</p> <p>As per quarterly results (unaudited) till September 2018, company has achieved a revenue of INR 134.930 million along but it has reported a loss of INR 18.980 million during the period.</p> <p>The company has its share price trading at around INR 18.00 against the Face Value (FV) of INR. 10 on BSE as on December 13, 2018.</p> <p>Payments seems to be slow but correct.</p> <p>In view of aforesaid, the company can be considered for business dealings with some caution.</p>

**NOTES :**

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

**ECGC Country Risk Classification List**

Country Name	Previous Rating (30.06.2018)	Current Rating (30.09.2018)
India	A1	A1

Risk Category	ECGC Classification
Insignificant	A1
Low Risk	A2

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Moderately Low Risk	B1
Moderate Risk	B2
Moderately High Risk	C1
High Risk	C2
Very High Risk	D

**EXTERNAL AGENCY RATING**

<b>Rating Agency Name</b>	CRISIL
<b>Rating</b>	Long Term Rating=B-
<b>Rating Explanation</b>	Risk-prone-credit-quality and carries very high credit risk.
<b>Date</b>	29.11.2018

**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 19.12.2018

**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 BY**

<b>Name :</b>	Mr. Prakash
<b>Designation :</b>	Accountant
<b>Contact No.:</b>	91-79-26841916
<b>Date :</b>	15.12.2018

**MANAGEMENT NON-COOPERATIVE (Tel. No.: 91-2770-250110)**

**LOCATIONS**

<b>Registered Office/ Factory :</b>	Block No. 267, Village: Oran, Taluka Prantij, N.H. 8, Sabarkantha – 383205, Gujarat, India
<b>Tel. No.:</b>	91-2770-250110
<b>Fax No.:</b>	91-2770-250101
<b>E-Mail :</b>	<a href="mailto:redressal@bloomdekor.com">redressal@bloomdekor.com</a>
<b>Website :</b>	<a href="http://www.bloomdekor.com">http://www.bloomdekor.com</a>
<b>Head / Corporate Office :</b>	2/F, Sumel, Sarkhej - Gandhinagar Highway Road, Opp. GNFC Info Tower, Thaltej, Ahmedabad-380 059
<b>Tel. No.:</b>	91-79-2684 1916/17/18
<b>Fax No.:</b>	91-79-2684 1914
<b>Branches :</b>	<b>Located at:</b> <ul style="list-style-type: none"> <li>• Ahmedabad</li> <li>• Bangalore</li> <li>• Kolkata</li> <li>• New Delhi</li> <li>• Pune</li> </ul>

**DIRECTORS**

**As on 31.03.2018**

<b>Name :</b>	Mr. Mayur Rajendrabhai Parikh
<b>Designation :</b>	Director
<b>Address :</b>	A/52,Shaligram-3, Prahladnagar, Near Shalby Hospital, Ahmedabad – 380015,

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**BLOOM DEKOR LIMITED - 545473**

**PAGE NO. : 5**

	Gujarat, India
<b>Date of Appointment :</b>	15.08.1992
<b>DIN No.:</b>	00005646
<b>Name :</b>	Dr. Sunil Sitaram Gupta
<b>Designation :</b>	Managing Director
<b>Address :</b>	3/9, Kalhar Bungalow, Opposite Kanakdhara Bungalow, Near Malhar Bungalow, Shilaj Nandoli Road, Shilaj, Ahmedabad – 380059, Gujarat, India
<b>Date of Birth/Age :</b>	06.12.1958
<b>Date of Appointment :</b>	10.08.2018
<b>DIN No.:</b>	00012572
<b>Name :</b>	Mr. Ashok Chandrakant Gandhi
<b>Designation :</b>	Director
<b>Address :</b>	2, Prabhat Society, Paldi, Ahmedabad – 380007, Gujarat, India
<b>Date of Appointment :</b>	13.08.2012
<b>DIN No.:</b>	00022507
<b>Name :</b>	Mr. Karan Sunil Gupta
<b>Designation :</b>	Director
<b>Address :</b>	No-9, Kalhaar Bungalows, Sector 3, Beyond Shilaj, Bopal, Ahmedabad – 380058, Gujarat, India
<b>Date of Birth/Age :</b>	09.01.1989
<b>Date of Appointment :</b>	12/02/2011
<b>DIN No.:</b>	03435462
<b>Name :</b>	Mrs. Brinda Karan Gupta
<b>Designation :</b>	Director
<b>Address :</b>	Bungalow 9, Sector 3, Kalhaar Society, Shilaj, Ahmedabad – 380058, Gujarat, India
<b>Date of Appointment :</b>	01.05.2016
<b>DIN No.:</b>	07236661

**KEY EXECUTIVES**

<b>Name :</b>	Mrs. Brinda Karan Gupta
<b>Designation :</b>	Chief Financial Officer
<b>Address :</b>	Bungalow 9, Sector 3, Kalhaar Society, Shilaj, Ahmedabad – 380058, Gujarat, India
<b>Date of Appointment :</b>	01.09.2017
<b>PAN No.:</b>	BBCPB7159R
<b>Name :</b>	Mr. Tusharbhai Dineshbhai Donda
<b>Designation :</b>	Company Secretary and Compliance Officer
<b>Address :</b>	H-601, Sentosa Heights, Near Utran Railway Brij, Utran, Chorasi, Surat – 394105, Gujarat, India

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**BLOOM DEKOR LIMITED - 545473**

**PAGE NO. : 6**

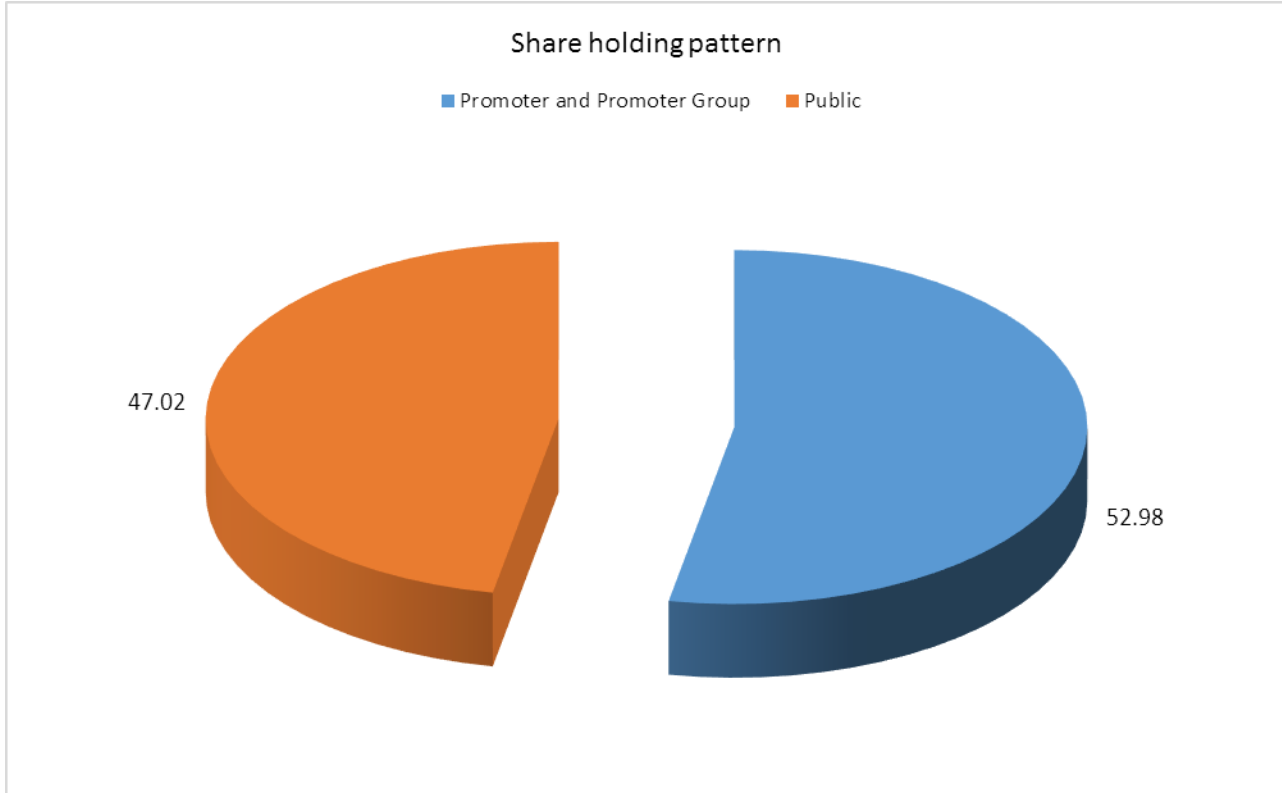
<b>Date of Appointment :</b>	01.02.2017
<b>PAN No.:</b>	BVYPD4470R
<b>Name :</b>	Mr. Prakash
<b>Designation :</b>	Accountant
<b>Committees of Board of Directors</b>	
<b>Audit Committee :</b>	<ul style="list-style-type: none"> <li>• Mr. Mayur Parikh – Chairman</li> <li>• Mr. Ashok Gandhi – Member</li> <li>• Mr. Karan Gupta – Member</li> </ul>
<b>Stakeholders' Relationship Committee :</b>	<ul style="list-style-type: none"> <li>• Mr. Mayur Parikh – Chairman</li> <li>• Mr. Ashok Gandhi – Member</li> <li>• Mr. Karan Gupta – Member</li> </ul>
<b>Nomination and Remuneration Committee :</b>	<ul style="list-style-type: none"> <li>• Mr. Mayur Parikh – Chairman</li> <li>• Mr. Ashok Gandhi – Member</li> <li>• Mr. Karan Gupta – Member</li> </ul>

**MAJOR SHAREHOLDERS / SHAREHOLDING PATTERN**

**As on 30.09.2018**

Category of shareholder	No. of fully paid up equity shares held	Shareholding as a % of total no. of shares (calculated as per SCRR, 1957)As a % of
(A) Promoter and Promoter Group	3629161	52.98
(B) Public	3220839	47.02
<b>Grand Total</b>	<b>6850000</b>	<b>100.00</b>

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**Statement showing shareholding pattern of the Promoter and Promoter Group**

Category of shareholder	No. of fully paid up equity shares held	Shareholding as a % of total no. of shares (calculated as per SCRR, 1957)As a % of
<b>A1) Indian</b>		0.00
<b>Individuals/Hindu undivided Family</b>		
SUNIL SITARAM GUPTA	3501161	51.11
RUPAL GUPTA	2186380	31.92
KARAN SUNIL GUPTA	524644	7.66
ANIKA SUNIL GUPTA	357893	5.22
SUNIL GUPTA HUF	245794	3.59
BRINDA KARAN GUPTA	153950	2.25
	32500	0.47
<b>Any Other (specify)</b>	128000	1.87
KARAN INTERIORS LIMITED	128000	1.87
<b>Sub Total A1</b>	<b>3629161</b>	<b>52.98</b>
<b>A2) Foreign</b>		0.00
<b>A=A1+A2</b>	<b>3629161</b>	<b>52.98</b>

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**Statement showing shareholding pattern of the Public shareholder**

Category & Name of the Shareholders	No. of fully paid up equity shares held	Shareholding % calculated as per SCRR, 1957 As a % of
<b>B1) Institutions</b>	0	0.00
<b>B2) Central Government/ State Government(s)/ President of India</b>	0	0.00
<b>B3) Non-Institutions</b>	0	0.00
<b>Individual share capital upto INR 0.200 Million</b>	989062	14.44
<b>Individual share capital in excess of INR 0.200 Million</b>	594794	8.68
SUBRAMANIAN P	327671	4.78
ASHOK CHOUDHARY	71000	1.04
<b>NBFCs registered with RBI</b>	1600	0.02
<b>Any Other (specify)</b>	1635383	23.87
LLP	18105	0.26
Bodies Corporate	587779	8.58
BENNETT, COLEMAN AND COMPANY LIMITED	561307	8.19
Clearing Members	16136	0.24
Non-Resident Indian (NRI)	949088	13.86
BIMALKUMAR P BRAHMBHATT	819351	11.96
UPENDRA H BRAHMBHATT	106500	1.55
HUF	64275	0.94
<b>Sub Total B3</b>	<b>3220839</b>	<b>47.02</b>
<b>B=B1+B2+B3</b>	<b>3220839</b>	<b>47.02</b>

**BUSINESS DETAILS**

<b>Line of Business :</b>	Subject is engaged in manufacturing and selling of laminated sheets and Doors. (Registered Activity)	
<b>Products/ Services :</b>	<b>NIC Code No.</b>	<b>Product/ Services Description</b>
	1701	Decorative Laminated Sheets
	1621	Wood doors / other furniture items
<b>Brand Names :</b>	Not Available	
<b>Agencies Held :</b>	Not Available	
<b>Exports :</b>	Not Divulged	
<b>Imports :</b>	Not Divulged	
<b>Terms :</b>	Not Divulged	

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**PRODUCTION STATUS NOT AVAILABLE**

**GENERAL INFORMATION**

<b>Suppliers :</b>	<b>Reference :</b>	Not Divulged
	<b>Name of the Person :</b>	--
	<b>Contact No.:</b>	--
	<b>Since How Long Known :</b>	--
	<b>Maximum Limit Dealt :</b>	--
	<b>Experience :</b>	--
	<b>Remark:</b>	--
<b>Customers :</b>	<b>Reference :</b>	Not Divulged
	<b>Name of the Person :</b>	--
	<b>Contact No.:</b>	--
	<b>Since How Long Known :</b>	--
	<b>Maximum Limit Dealt :</b>	--
	<b>Experience :</b>	--
	<b>Remark:</b>	--
<b>No. of Employees :</b>	118 (Approximately)	
<b>Bankers :</b>	<b>Bank Name</b>	Punjab National Bank
	<b>Branch</b>	Not Divulged
	<b>Person Name (With Designation)</b>	--
	<b>Contact Number</b>	--
	<b>Name of Account Holder</b>	--
	<b>Account Number</b>	--
	<b>Account Since (Date/Year of Account Opening)</b>	--
	<b>Average Balance Maintained (If Possible)</b>	--
	<b>Credit Facilities Enjoyed (If any)</b>	--
	<b>Account Operation</b>	--
	<b>Remarks (If any)</b>	--

Facilities :	Secured Loan	31.03.2018 (INR in Million)	31.03.2017 (INR in Million)
	<b>Long-term Borrowings</b>		
	Term loans From Banks	0.397	1.972
	<b>Short-term borrowings</b>		
	From banks	197.012	193.315
	Bill Discounted under letter of credit/Buyers Credit	43.577	60.616
	<b>Total</b>	<b>240.986</b>	<b>255.903</b>
<b>Notes:</b>			
<b>Long-term Borrowings</b>			
<b>Additional Disclosure for secured Loan:</b>			
Car loan from HDFC Bank Limited is secured primarily by First charge on vehicle mortgaged to bank.			
Car loan from ICICI Bank Limited is secured primarily by First charge on vehicle mortgaged to bank.			
Car loan from Kotak Mahindra Prime Limited is secured primarily by First charge on vehicle mortgaged to bank.			
Loan from Reliance Capital Limited Is secured primarily by first charge on Plant and Machinery of the company and collaterally by personal guarantee by Directors.			
Loan from Religare Finvest Limited is unsecured in nature however secured by personal guarantee by Directors.			
Loan from Bajaj Finance Limited bearing Loan Agreement No. : 418CSH17862363 and 418CSP13734719 is secured primarily by first charge on Residential Bungalows situated at 9, Kalhar Bungalows, Shilaj, Ahmedabad registered in the name of M.D. Shri. Dr. Sunil Gupta and the collaterally by personal guarantee by Directors.			
<b>Short-term borrowings</b>			
<b>Additional Disclosure for secured Loan:</b>			
Loans from Punjab National Bank is secured primarily by first charge on entire current assets (present and future) of the company including stock of Raw material, Finish goods, stores & spares consumables Book debts, work in progress, demand/usance bills accompanied by RRs and GRs of approved transport companies, DP/DA bills and counter guarantee from borrower :			
Further secured by following collateral securities.			

	<p>Registered Mortgaged of factory Land &amp; building at Block No.- 267,268,269,271/P/2 at village - oran, Taluka - Prantij, Dist:- Sabarkantha.</p> <p>Registered Mortgaged of Plot No.- 28, Saket, Himalya Darshan Society, Makarba, Ahmedabad in the name of Director Dr. Sunil Gupta.</p> <p>Registered Mortgaged of Office No - 1, 2/F, Sumel Complex, S.G. Highway, Thaltej, Ahmedabad. in the name of Director Dr. Sunil Gupta.</p> <p>Personal guarantee in individual capacity of Director Shri. Sunil Gupta, Smt. Rupal S. Gupta, Shri Karan S Gupta and Smt Brinda K Gupta.</p>
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<b>Statutory Auditor</b>	
<b>Name :</b>	Parikh and Majmudar Chartered Accountants
<b>Address :</b>	303, "B" Wing, GCP Business Center, Opp. Memnagar Fire Station, Near Vijya Cross Roads, Navrangpura, Ahmedabad-380 009, Gujarat, India
<b>Secretarial Auditor</b>	
<b>Name :</b>	Mr. Anand Lavingia Practicing Company Secretary
<b>Address :</b>	Office No. 415 - 416, "Pushpam" , Opposite Seema Hall, Anandnagar Road, Satellite, Ahmedabad - 380 015, Gujarat, India
<b>Memberships :</b>	Not Available
<b>Collaborators :</b>	Not Available
<b>Parties where control exists :-</b>	
<b>Enterprise in which Director is a Member/Director (Ceased w.e.f 12.09.2017) :</b>	Suncare Traders Limited
<b>Enterprise over which control exercised by key management personnel :</b>	Karan Interior Limited

**CAPITAL STRUCTURE**

As on 31.03.2018

**Authorised Capital :**

No. of Shares (in Lakhs)	Type	Value	Amount
100.00	Equity Shares	INR 10/- each	INR 100.000 Million

**Issued Capital :**

No. of Shares (in Lakhs)	Type	Value	Amount
68.50	Equity Shares	INR 10/- each	INR 68.500 Million

**Subscribed & Paid-up Capital :**

No. of Shares (in Lakhs)	Type	Value	Amount
68.50	Equity Shares	INR 10/- each	INR 68.500 Million

**Reconciliation of Shares outstanding at the beginning and at the end of reporting year.**

Particulars	As at 31 March, 2018	
	Number of shares (in Lakhs)	Amount In Million
<b>Equity shares with voting rights</b>		
At the Begning of the year	68.50	68.500
<b>Issued During the year</b>	--	--
Outstanding at the end of the year	68.50	68.500

**Details of shares held by each shareholder holding more than 5% shares:**

Class of shares / Name of shareholder	As at 31 March, 2018	
	Number of shares held	% holding in that class of shares
<b>Equity shares with voting rights</b>		
Dr. Sunil Gupta	2184908	31.90%
Rupal Gupta	523889	7.65%
Karan Gupta	342539	5.00%
Bimalkumar P Brahmhatt	819351	11.96%
Bennett Coleman and Company Limited	597173	8.72%

**FINANCIAL DATA**  
*[all figures are in INR Million]*

**ABRIDGED BALANCE SHEET**

<b>SOURCES OF FUNDS</b>	<b>31.03.2018</b>	<b>31.03.2017</b>	<b>31.03.2016</b>
<b>I. EQUITY AND LIABILITIES</b>			
(1) Shareholders' Funds			
(a) Share Capital	68.500	68.500	68.500
(b) Reserves & Surplus	37.359	51.575	82.366
(c) Money received against share warrants	0.000	0.000	0.000
(2) Share Application money pending allotment	0.000	0.000	0.000
<b>Total Shareholders' Funds (1) + (2)</b>	<b>105.859</b>	<b>120.075</b>	<b>150.866</b>
(3) Non-Current Liabilities			
(a) Long-term borrowings	78.676	79.616	85.769
(b) Deferred tax liabilities (Net)	0.000	12.307	18.234
(c) Other long term liabilities	8.540	14.330	13.900
(d) Long-term provisions	4.984	3.797	0.000
<b>Total Non-current Liabilities (3)</b>	<b>92.200</b>	<b>110.050</b>	<b>117.903</b>
(4) Current Liabilities			
(a) Short term borrowings	240.589	253.931	288.582
(b) Trade payables	241.548	208.941	140.707
(c) Other current liabilities	37.371	43.179	32.829
(d) Short-term provisions	8.564	8.965	4.513
<b>Total Current Liabilities (4)</b>	<b>528.072</b>	<b>515.016</b>	<b>466.631</b>
<b>TOTAL</b>	<b>726.131</b>	<b>745.141</b>	<b>735.400</b>
<b>II. ASSETS</b>			
(1) Non-current assets			
(a) Fixed Assets			
(i) Tangible assets	151.717	162.476	182.944
(ii) Intangible Assets	0.852	1.153	0.000
(iii) Capital work-in-progress	1.459	1.459	0.000
(iv) Intangible assets under development	0.000	0.000	0.000
(b) Non-current Investments	0.411	0.422	0.422
(c) Deferred tax assets (net)	9.012	0.000	0.000
(d) Long-term Loan and Advances	0.000	0.000	10.354
(e) Other Non-current assets	14.853	15.268	0.000
<b>Total Non-Current Assets</b>	<b>178.304</b>	<b>180.778</b>	<b>193.720</b>

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**BLOOM DEKOR LIMITED - 545473**

**PAGE NO. : 14**

(2) Current assets			
(a) Current investments	0.000	0.000	0.000
(b) Inventories	370.352	401.169	405.216
(c) Trade receivables	134.290	127.275	91.874
(d) Cash and cash equivalents	19.027	20.304	22.378
(e) Short-term loans and advances	0.215	0.495	21.843
(f) Other current assets	23.943	15.120	0.369
<b>Total Current Assets</b>	<b>547.827</b>	<b>564.363</b>	<b>541.680</b>
<b>TOTAL</b>	<b>726.131</b>	<b>745.141</b>	<b>735.400</b>

**PROFIT & LOSS ACCOUNT**

	<b>PARTICULARS</b>	<b>31.03.2018</b>	<b>31.03.2017</b>	<b>31.03.2016</b>
	<b>SALES</b>			
	Income	663.176	770.288	619.516
	Other Income	10.834	7.535	4.019
	<b>TOTAL</b>	<b>674.010</b>	<b>777.823</b>	<b>623.535</b>
<b>Less</b>	<b>EXPENSES</b>			
	Cost of Materials Consumed	374.219	429.826	352.941
	Purchases of Stock-in-Trade	8.890	10.164	10.796
	Changes in inventories of finished goods, work-in-progress and Stock-in-Trade	2.087	(13.138)	(50.857)
	Employees benefits expense	92.461	89.933	71.296
	Excise duty on sales	14.781	61.661	0.000
	Other expenses	146.948	160.859	185.423
	<b>TOTAL</b>	<b>639.386</b>	<b>739.305</b>	<b>569.599</b>
	<b>PROFIT/ (LOSS) BEFORE INTEREST, TAX, DEPRECIATION AND AMORTISATION</b>	<b>34.624</b>	<b>38.518</b>	<b>53.936</b>
<b>Less</b>	<b>FINANCIAL EXPENSES</b>	49.070	47.292	53.753
	<b>PROFIT / (LOSS) BEFORE TAX, DEPRECIATION AND AMORTISATION</b>	<b>(14.446)</b>	<b>(8.774)</b>	<b>0.183</b>
<b>Less/ Add</b>	<b>DEPRECIATION/ AMORTISATION</b>	22.549	23.485	24.882
	<b>PROFIT/ (LOSS) BEFORE TAX</b>	<b>(36.995)</b>	<b>(32.259)</b>	<b>(24.699)</b>
<b>Less</b>	<b>TAX</b>	(21.902)	(4.496)	(5.767)
	<b>PROFIT/ (LOSS) AFTER TAX</b>	<b>(15.093)</b>	<b>(27.763)</b>	<b>(18.932)</b>

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**BLOOM DEKOR LIMITED - 545473**

**PAGE NO. : 15**

<b>EARNINGS IN FOREIGN CURRENCY</b>				
F.O.B. Value of Exports		94.526	99.619	104.697
<b>TOTAL EARNINGS</b>		<b>94.526</b>	<b>99.619</b>	<b>104.697</b>
<b>IMPORTS</b>				
Raw Materials		NA	81.435	140.509
Capital Goods		NA	0.206	6.121
<b>TOTAL IMPORTS</b>		<b>NA</b>	<b>81.641</b>	<b>146.630</b>
<b>Earnings / (Loss) Per Share (INR)</b>		<b>(2.20)</b>	<b>(4.05)</b>	<b>(2.76)</b>

**CURRENT MATURITIES OF LONG TERM DEBT DETAILS**

<b>Particulars</b>	<b>31.03.2018</b>	<b>31.03.2017</b>	<b>31.03.2016</b>
Current Maturities of Long term debt	16.325	11.916	10.649
Cash generated from operations	NA	NA	NA
Net cash flow from operating activity	63.123	80.411	22.004

**QUARTERLY RESULTS**

<b>Particulars</b>	<b>30.06.2018</b>	<b>30.09.2018</b>
<b>Unaudited</b>	<b>1<sup>st</sup> Quarter</b>	<b>1<sup>st</sup> Quarter</b>
Net Sales	122.370	134.930
Total Expenditure	125.870	141.930
PBIDT (Excl OI)	(3.500)	(7.000)
Other Income	0.230	0.250
Operating Profit	(3.270)	(6.750)
Interest	15.960	13.990
Exceptional Items	NA	NA
PBDT	(19.230)	(20.740)
Depreciation	6.350	4.530
Profit Before Tax	(25.570)	(25.270)
Tax	(4.150)	(6.290)
Provisions and contingencies	NA	NA
Profit After Tax	(21.420)	(18.980)
Extraordinary Items	NA	NA
Prior Period Expenses	NA	NA
Other Adjustments	NA	NA
Net Profit	(21.420)	(18.980)

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**KEY RATIOS**

**EFFICIENCY RATIOS**

<b>PARTICULARS</b>	<b>31.03.2018</b>	<b>31.03.2017</b>	<b>31.03.2016</b>
Average Collection Days (Sundry Debtors / Income * 365 Days)	73.91	60.31	54.13
Account Receivables Turnover (Income / Sundry Debtors)	4.94	6.05	6.74
Average Payment Days (Sundry Creditors / Purchases * 365 Days)	230.13	173.33	141.20
Inventory Turnover (Operating Income / Inventories)	0.09	0.10	0.13
Asset Turnover (Operating Income / Net Fixed Assets)	0.22	0.23	0.29

**LEVERAGE RATIOS**

<b>PARTICULARS</b>	<b>31.03.2018</b>	<b>31.03.2017</b>	<b>31.03.2016</b>
Debt Ratio (Borrowing + Current Liabilities) / Total Assets)	0.86	0.81	0.77
Debt Equity Ratio (Total Liability / Networth)	3.17	2.88	2.55
Current Liabilities to Networth (Current Liabilities / Net Worth)	4.99	4.29	3.09
Fixed Assets to Networth (Net Fixed Assets / Networth)	1.46	1.37	1.21
Interest Coverage Ratio (PBIT / Financial Charges)	0.71	0.81	1.00

**PROFITABILITY RATIOS**

<b>PARTICULARS</b>		<b>31.03.2018</b>	<b>31.03.2017</b>	<b>31.03.2016</b>
Net Profit Margin [(PAT / Sales) * 100]	%	(2.28)	(3.60)	(3.06)
Return on Total Assets [(PAT / Total Assets) * 100]	%	(2.08)	(3.73)	(2.57)

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**BLOOM DEKOR LIMITED - 545473**

**PAGE NO. : 17**

Return on Investment (ROI) ((PAT / Networth) * 100)	%	(14.26)	(23.12)	(12.55)
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**SOLVENCY RATIOS**

PARTICULARS	31.03.2018	31.03.2017	31.03.2016
Current Ratio (Current Assets / Current Liabilities)	1.04	1.10	1.16
Quick Ratio ((Current Assets – Inventories) / Current Liabilities)	0.34	0.32	0.29
G-Score Ratio Financial (Networth / Total Assets)	0.15	0.16	0.21
G-Score Ratio Debt (Debts / Equity Capital)	4.90	5.04	5.62
G-Score Ratio Liquidity (Total Current Assets / Total Current Liabilities)	1.04	1.10	1.16

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

**STOCK PRICES**

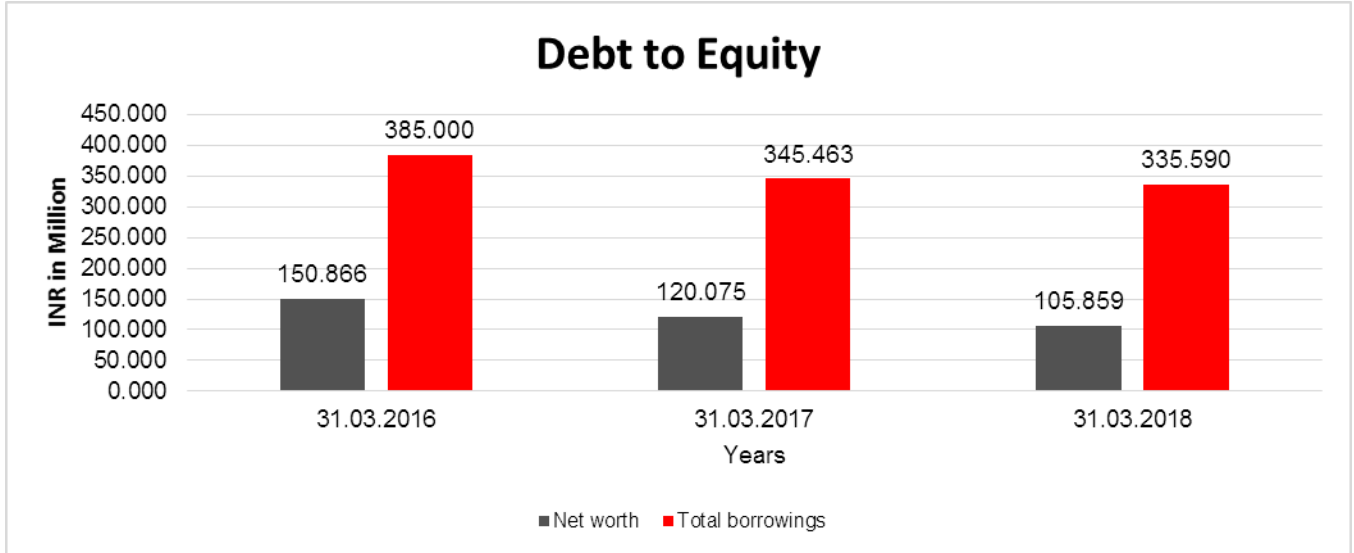
Face Value	INR 10.00/-
Market Value	INR 18.00/-

**FINANCIAL ANALYSIS**  
[all figures are in INR Million]

**DEBT EQUITY RATIO**

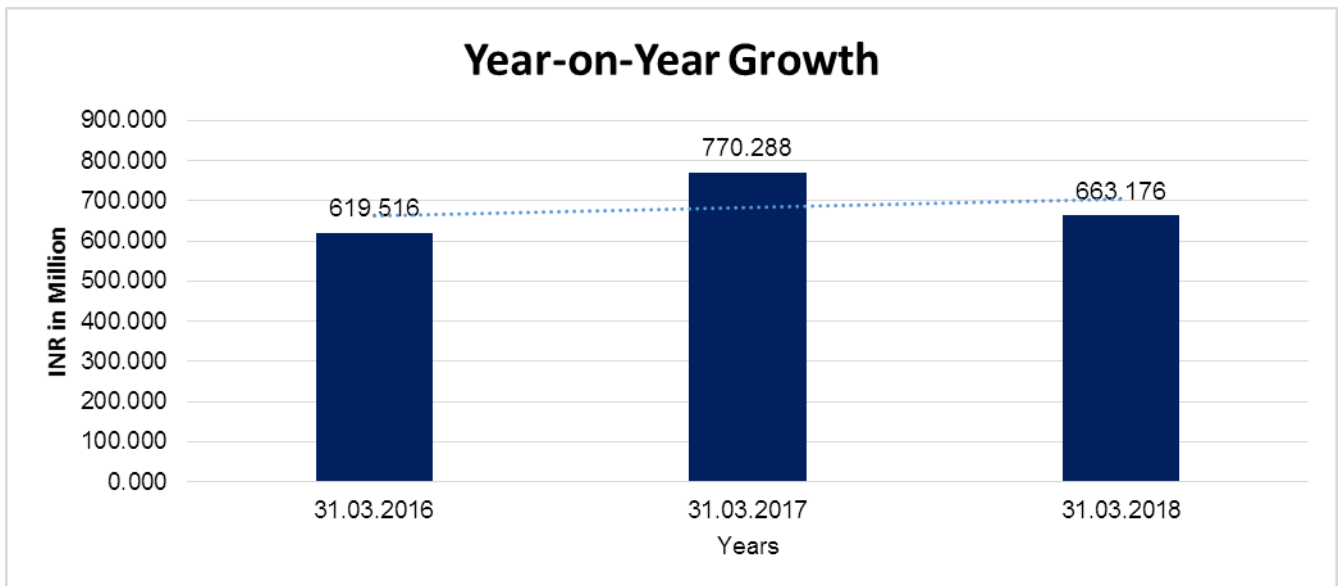
Particular	31.03.2016 INR In Million	31.03.2017 INR In Million	31.03.2018 INR In Million
Share Capital	68.500	68.500	68.500
Reserves & Surplus	82.366	51.575	37.359
Money received against share warrants	0.000	0.000	0.000
Share Application money pending allotment	0.000	0.000	0.000
<b>Net worth</b>	<b>150.866</b>	<b>120.075</b>	<b>105.859</b>
long-term borrowings	85.769	79.616	78.676
Short term borrowings	288.582	253.931	240.589
Current Maturities of Long term debt	10.649	11.916	16.325
<b>Total borrowings</b>	<b>385.000</b>	<b>345.463</b>	<b>335.590</b>
<b>Debt/Equity ratio</b>	<b>2.552</b>	<b>2.877</b>	<b>3.170</b>

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**YEAR-ON-YEAR GROWTH**

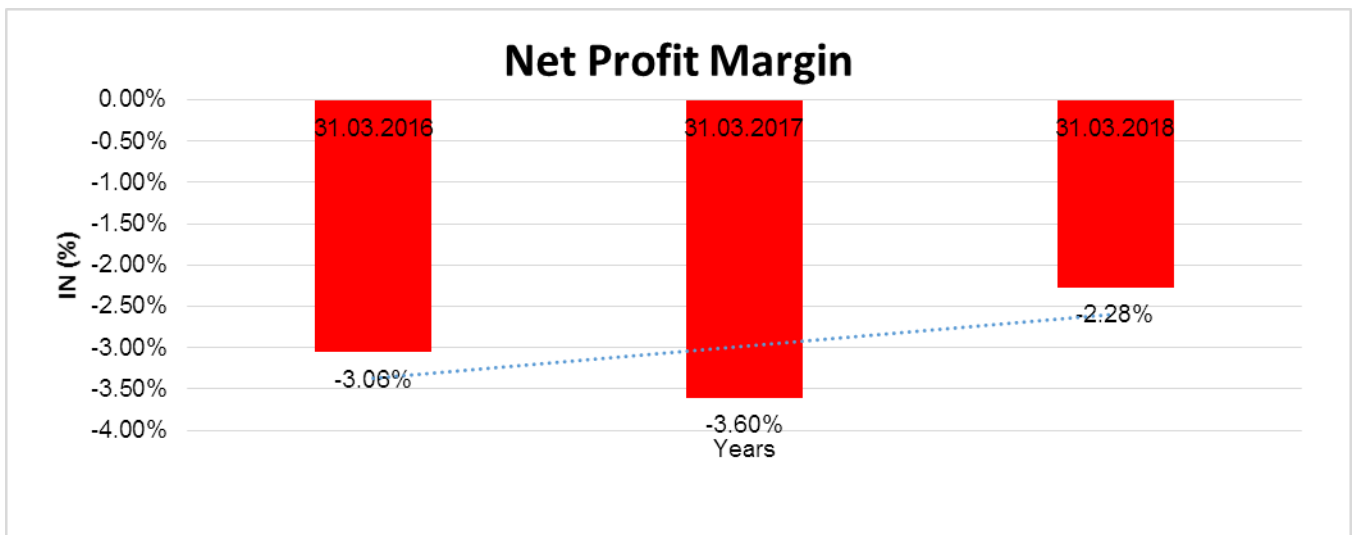
Year on Year Growth	31.03.2016	31.03.2017	31.03.2018
	INR In Million	INR In Million	INR In Million
Sales	619.516	770.288	663.176
		<b>24.337</b>	<b>(13.905)</b>



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**NET PROFIT MARGIN**

Net Profit Margin	31.03.2016	31.03.2017	31.03.2018
	INR In Million	INR In Million	INR In Million
Sales	619.516	770.288	663.176
Profit/(Loss)	(18.932)	(27.763)	(15.093)
	<b>(3.06%)</b>	<b>(3.60%)</b>	<b>(2.28%)</b>



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**LEGAL CASES**

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**METROPOLITAN MAGISTRATE COURT, AHMEDABAD**  
Case Details

<b>Case Type</b>	: CRMA J - CRIMINAL MISC. APPLICATION - JMFC
<b>Filing Number</b>	: 4147/2017
<b>Filing Date</b>	: 03-05-2017
<b>Registration Number</b>	: 4154/2017
<b>Registration Date</b>	: 03-05-2017
<b>CNR Number</b>	: GJAH22-039890-2017

Case Status

<b>First Hearing Date</b>	: 13th May 2017
<b>Next Hearing Date</b>	: 13th May 2017
<b>Date Not Updated</b>	
<b>Stage of Case</b>	: PROCESS TO OPPONENT
<b>Court Number and Judge</b>	: 27-ADDL. CHIEF METROPOLITAN MAGISTRATE

Petitioner and Advocate

1) PRINT VISION PVT LTD Address - PRINT VISION HOUSE OPP CENTRAL BANK LANE AMBAWADI MARKET AHMEDABAD-380006 Advocate- A P MEHTA
---

Respondent and Advocate

1) BLOOM DEKOR LTD Address - BLOCK NO 267 VILL- ORANTAL N H NO 8 PRANTIJ SABARKANTHA-383205
2) DR. SUNIL SITARAM GUPTA 9 KALHAAR BUNGLOWS SEC-3 BEYOND SHILAJ VILLAGE AHMEDABAD-380059
3) BRINDA KARAN GUPTA 9 KALHAAR BUNGLOWS SEC-3 BEYOND SHILAJ VILLAGE AHMEDABAD-380059

Acts

Under Act(s)	Under Section(s)
NEGOTIABLE INSTRUMENTS ACT, 1881	138,

This is archived version of case. To check in ecourt site please go to link ([http://services.ecourts.gov.in/ecourtindia\\_v5.1/](http://services.ecourts.gov.in/ecourtindia_v5.1/)), then click on Case Status. Select state : Gujarat, district : Ahmedabad, court complex name : CHIEF METROPOLITAN MAGISTRATE COURT, AHMEDABAD. and enter on of party name with case year from registration date

**METROPOLITAN MAGISTRATE COURT, AHMEDABAD**

Case Details

Case Type	CRMA J - CRIMINAL MISC. APPLICATION - JMFC		
Filing Number	3600305/2015	Filing Date	25-03-2015
Registration Number	3600305/2015	Registration Date	25-03-2015
CNR Number	GJAHZ20586952015 (Note the CNR number for future reference)		View QR Code / Cause Title

Case Status

First Hearing Date	06th October 2015
Next Hearing Date	25th December 2018
Stage of Case	HEARING
Court Number and Judge	36-ADDL. CHIEF METROPOLITAN MAGISTRATE

Petitioner and Advocate

1) MS B.K.SALES CORPORATION Advocate- N T GANDHI
---

Respondent and Advocate

1) MS BLOOM DEKOR LTD 2) DR SUNIL GUPTA 2ND FLOOR,SUMEL COMPLEX,NR TAJ MOTOR,S.G.HIGHWAY,THALTEJ,AHMEDABAD 3) MRS RUPAL GUPTA 2ND FLOOR,SUMEL COMPLEX,NR TAJ MOTOR,S.G.HIGHWAY,THALTEJ,AHMEDABAD 4) MR MAYUR PARIKH 2ND FLOOR,SUMEL COMPLEX,NR TAJ MOTOR,S.G.HIGHWAY,THALTEJ,AHMEDABAD 5) MR KARAN GUPTA 2ND FLOOR,SUMEL COMPLEX,NR TAJ MOTOR,S.G.HIGHWAY,THALTEJ,AHMEDABAD 6) MR VIJAY SHAH 2ND FLOOR,SUMEL COMPLEX,NR TAJ MOTOR,S.G.HIGHWAY,THALTEJ,AHMEDABAD
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Acts

Under Act(s)	Under Section(s)
NEGOTIABLE INSTRUMENTS ACT, 1881	138

History of Case Hearing

Judge	Business On Date	Hearing Date	Purpose of hearing
	06-10-2015	05-12-2015	HEARING
	05-12-2015	05-02-2016	HEARING
	05-02-2016	04-04-2016	HEARING
	04-04-2016	04-06-2016	HEARING
ADDL. CHIEF METROPOLITAN MAGISTRATE	04-06-2016	18-07-2016	HEARING
ADDL. CHIEF METROPOLITAN MAGISTRATE	18-07-2016	14-04-2017	HEARING

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Judge	Business On Date	Hearing Date	Purpose of hearing
ADDL. CHIEF METROPOLITAN MAGISTRATE	14-04-2017	25-08-2017	HEARING
ADDL. CHIEF METROPOLITAN MAGISTRATE	25-08-2017	23-12-2017	HEARING
ADDL. CHIEF METROPOLITAN MAGISTRATE	23-12-2017	28-04-2018	HEARING
ADDL. CHIEF METROPOLITAN MAGISTRATE	28-04-2018	25-12-2018	HEARING

**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	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	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

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**BLOOM DEKOR LIMITED - 545473**

**PAGE NO. : 23**

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	Yes
33	Market information	--
34	Payments terms	No
35	Negative Reporting by Auditors in the Annual Report	No

**CORPORATE INFORMATION**

The company is a public company domiciled in India and incorporated under the provision of Companies Act, 1956. Its shares are listed on Bombay Stock Exchange in India. The Company is engaged in manufacturing and selling of laminated sheets and Doors. The company caters to both domestic and international markets.

**FINANCIAL PERFORMANCE:**

The Net revenue from operations decreased to INR 663.176 Million as against INR 770.288 Million in the previous Year showing a downward trend of 13.90% due to decrease in domestic sales of laminates. The major decrease in the revenue is attributable to presence of captive consumption and excise duty in revenue from operations pertaining to financial year 2016-17. However, the concept of captive consumption has been done away with implementation of GST rollout and excise portion up to June 30, 2017 was only included in the revenue from operation pertaining to financial year 2017-18.

The loss before Tax for the current year is INR 36.995 Million as against the loss before tax of INR 32.259 Million in the previous year resulted into loss after tax of INR 15.093 Million compared to loss after tax of previous year INR 27.763 Million.

The reason for going down in the profit after tax is increase in the employment cost and raw material consumption cost as well finance cost.

During the financial year 2017-18, the company's major loss is attributed to the Investments made to lay the foundation for a revenue enhancement strategy along with sustainable growth. As part of this strategy, the company has opened up its own depots carrying full stock at various new locations thereby affecting the inventory in the short term but giving it a huge competitive advantage in the longer run. However, the government has declared GST rollout to be made effective from July 1, 2017. This implementation made our whole exercise and depots redundant since with the implementation, the tax structure now is the same throughout the country. The expenses incurred in launching and opening the depots also added to the losses.

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## **MANAGEMENT DISCUSSION AND ANALYSIS REPORT**

### **INDUSTRY STRUCTURE AND DEVELOPMENTS**

#### **Indian economic overview**

India has emerged as the fastest growing major economy in the world as per the Central Statistics Organization (CSO) and International Monetary Fund (IMF) and it is expected to be one of the top three economic powers of the world over the next 10-15 years, backed by its strong democracy and partnerships. The Survey of Indian Economy forecasts a growth rate of 7 to 7.5 per cent for FY19, as compared to the expected growth rate of 6.75 per cent in FY18, while saying that the rising crude oil price has become a major concern and is expected to grow by average 12% in the FY19. Focus on private investments and exports, two truly sustainable engines of economic growth, will be crucial in improving the climate for rapid economic growth.

The Economic Survey report 2017-18 also said that private investment is poised to rebound in the fiscal year 2019 and employment, education and agriculture will remain the focus in the medium term. The survey also said that exports will be the biggest source of upside potential for the economy.

#### **Market size**

India's gross domestic product (GDP) at constant prices grew by 7.2 per cent in September-December 2017 quarter as per the Central Statistics Organization (CSO). Corporate earnings in India are expected to grow by 15-20 per cent in FY 2018-19 supported by recovery in capital expenditure, according to JM Financial.

The tax collection figures between April, 2017 to February, 2018 show an increase in net direct taxes by 19.5 per cent year-on-year and an increase in net direct taxes by 22.2 per cent year-on-year.

India has retained its position as the third largest startup base in the world with over 4,750 technology startups, with about 1,400 new start-ups being founded in 2016, according to a report by NASSCOM.

India's labour force is expected to touch 160-170 million by 2020, based on rate of population growth, increased labour force participation, and higher education enrolment, among other factors, according to a study by ASSOCHAM and Thought Arbitrage Research Institute.

India's foreign exchange reserves were US\$ 422.53 billion in the week up to March 23, 2018, according to data from the RBI.

#### **Government Initiatives**

The Union Budget for 2018-19 was announced by Mr. Arun Jaitley, Union Minister for Finance, Government of India, in Parliament on February 1, 2018. This year's budget will focus on uplifting the rural economy and strengthening of the agriculture sector, healthcare for the economically less privileged, infrastructure creation and improvement in the quality of education of the country. As per the budget, the government is committed towards doubling the farmers' income by 2022. A total of ` 14.34 lakh crore (US\$ 225.43 billion) will be spent for creation of livelihood and infrastructure in rural areas. Budgetary allocation for infrastructure is set at ` 5.97 lakh crore (US\$ 93.85 billion) for 2018-19. All-time high allocations have been made to the rail and road sectors.

### **Indian Door Market**

Increasing consumer spending on construction and renovation of commercial & residential buildings will drive Indian doors market growth. Booming demand for energy efficient and impact resistant housing infrastructure will lead industry towards more innovative product materials. As per IBEF, Indian real estate industry is expected to reach USD 180 billion by 2020. Housing sector alone accounts for 5-6% of the Indian GDP. Private equity investment in real estate reached over USD 6 billion in 2016. Government initiatives across the countries for smart cities' development will support the Indian doors market penetration.

Shifting consumer preference towards economical housing solutions has encouraged manufacturers towards product innovations to fulfil the customers' demand. Emerging demand for uPVC and WPC doors due to their advantageous properties including enhancing strength, versatility, limited maintenance, high insulation against noise and resistance to moisture along at affordable prices. High demand for sliding and designer doors coupled with rising urbanization is likely to escalate Indian doors market growth over the coming years. Rapid economic growth has led to the construction of supermarkets, cinema, sports, and recreational complexes will positively. Increasing central & state government finances for infrastructure development projects, public funding, and a decline in the construction material prices will boost the product market growth. In addition, private and public partnerships projects to support infrastructure development in rural areas are expected to induce immense potential to the industry size till 2024. Product price is highly influenced by the design and material along with the type of raw material grade used. Government involvement in terms of setting raw material price including aluminum, steel, and wood will impact Indian door market price trend.

### **Indian Laminate Market**

The demand for decorative laminates is relatively high in developing countries such as India and China in the Asia Pacific region. One of the major reasons behind the growth of the market in these two countries is a rapid increase in the population accompanied by expansion of the economy that ultimately results in increase in per capita income. This increasing disposable income leads to an increase in the spending ability on home interiors. This factor is boosting the growth of the decorative laminates market across the Asia Pacific region.

Owing to an upsurge in the utilization of ready-to-assemble floorings as well as furniture and cabinets, the demand for high pressure laminates is likely to increase at a stable pace during the assessed period. Moreover, advanced functional properties such as scratch resistance, chemical resistance, anti-microbial and antifingerprint are further leading to an increase in the demand for high pressure laminates. Besides, by facilitating advanced R & D initiatives to foster innovation, manufacturers of high pressure laminates are able to develop newer and more advanced products. Manufacturing of eco-friendly decorative laminates is expected to present lucrative growth opportunities for manufacturers to enhance the existing customer base and augment market value share.

Digital laminates are customized laminates available according to individual consumer needs to enable specific designs, graphics, and patterns to be directly printed on laminates. With the use of latest technologies, the designer' s concept can now be transferred digitally and directly to the company facilities, which can further produce different digital sheets of any product type. Such laminates can be applied directly on walls, multipurpose furniture, stands, exhibition stalls, pictures, doors and other areas.

Rapid growth in the residential sector in urban as well as semi-urban areas in North America and Europe is expected to contribute significantly to overall market growth. Substantial growth in the services and manufacturing sector has led to strong growth in the global GDP in the past. This, in turn, has had a positive impact on the decorative laminates market.”

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India's annual disposable income was over 1,600 billion in 2015. Rise in disposable income is likely to positively influence customers to spend on home decor, furniture, and furnishings.

## **OUTLOOK**

An increasing shift towards the organised sector is foreseen in the industry. Growing customer awareness, brand consciousness and a plethora of choices at the disposal of consumers is encouraging product innovation and quality focus from the organised players. However, high price differentiation between the unorganised and organised segment persists. The industry is hopeful that the implementation of E-Way Bill system will bridge this price gap and lead to formalization of the industry.

## **INTERNAL CONTROL SYSTEMS AND THEIR ADEQUACY**

The Company has aligned its current systems of internal financial control with the requirement of Companies Act 2013. The Internal Control is intended to increase transparency and accountability in an organization's process of designing and implementing a system of internal control. The Company has successfully laid down the framework and ensured its effectiveness. The Company has in place a well-defined system to record data for accounting and management information purposes and connects to different locations for efficient exchange of information. It has continued its efforts to align all its processes and controls with global best practices.

Though the various risks associated with the business cannot be eliminated completely, all efforts are made to minimize the impact of such risks on the operations of the Company. Necessary internal control systems are also put in place by the Company on various activities across the organization to ensure that business operations are directed towards attaining the stated organizational objectives with optimum utilization of the resources. Apart from these internal control procedures, a well-defined and established system of internal audit is in operation to independently review and strengthen these control measures, which is carried out by a reputed firm of Chartered Accountants. The audit is based on an internal audit plan, which is reviewed each year in consultation with the statutory auditors of the Company and the audit committee. The conduct of internal audit is oriented towards the review of internal controls and risks in its operations.

The audit committee reviews the action taken reports submitted by the management, audit reports submitted by internal auditors and statutory auditors. Suggestions for improvement are considered by the board and the audit committee follows up on corrective action. The audit committee also meets the statutory auditors of the Company to ascertain, inter alia, their views on the adequacy of internal control systems and keeps the board of directors informed of its major- observations periodically. Based on its evaluation (as defined in section 177 of Companies Act 2013), our audit committee has concluded that, as of March 31, 2018, our internal financial controls were adequate and operating effectively.

## **UNSECURED LOAN**

<b>PARTICULARS</b>	<b>31.03.2018 (INR in Million)</b>	<b>31.03.2017 (INR in Million)</b>
<b>Long-term Borrowings</b>		
From Financial Institutions	78.279	77.644
<b>Total</b>	<b>78.279</b>	<b>77.644</b>

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**INDEX OF CHARGES**

Charges Registered								
S No	SRN	Charge Id	Charge Holder Name	Date of Creation	Date of Modification	Date of Satisfaction	Amount	Address
1	B88210224	10208233	PUNJAB NATIONAL BANK LIMITED	27/02/2010	30/09/2013	-	326900000.0	ASHRAM ROADAHMEDABADGJ380009IN
2	G88843891	10464087	RELIANCE CAPITAL LTD	30/11/2013	-	22/05/2018	20000000.0	"H" BLOCK 1ST FLOORDhirubhai Ambani Knowledge City, KoparkhairneNavi MumbaiMH400710IN
3	B28513349	10197041	ELECTRONICA FINANCE LIMITED	14/11/2009	-	02/12/2011	1900000.0	128/A, Plot No.3,Kailashchandra Apartments,Paud Road, KothrudPuneMH411038IN
4	A96054903	90098338	STATE BANK OF INDIA	08/02/1996	-	06/10/2010	45500000.0	PARAM SIDDHI COMPLEX ASHRAM ROADAHMEDABADGJIN
5	A96054978	90100349	STATE BANK OF INDIA	29/09/1994	23/02/1995	06/10/2010	45500000.0	COMMERCIAL BRANCH PARAMSIDHICOMPLEX EILLSBIDGEAHMEDABADGJ380006IN
6	A96055082	90100453	STATE BANK OF INDIA	08/02/1996	26/07/1996	06/10/2010	45500000.0	PARAM SIDDHI COMPLEX COMMERCIAL BRANCHASHRAM ROADAHMEDABADGJIN
7	A96054820	90097976	STATE BANK OF INDIA	29/09/1994	-	06/10/2010	45500000.0	COMMERCIAL BRANCH PARAMSISHI COMPLEXELLISBRIDGE AHMEDABADGJIN
8	A96054754	90096406	STATE BANK OF INDIA	08/02/1996	12/06/1998	06/10/2010	45500000.0	PARAM SIDDHI COMPLEXCOMMERCIAL BRANCH ASHRAM ROADAHMEDABADGJ380006IN
9	A96417522	10066588	THE KARUR VYSYA BANK LTD	02/08/2007	-	01/10/2010	20000000.0	POST BOX NO.21,ERODE ROADKARURTN639002IN

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10	A96564 299	90100 857	THE KARUR VYSYA BANK LTD.	13/11/2 002	-	01/10/2 010	3750000.0	MOTILAL AHSRAM ROADAHMEDABADGJ3 80009IN	CENTRE
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**STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS  
FOR THE QUARTER AND HALF YEAR ENDED 30.09.2018**

(INR In Million)

Particulars	Quarter Ended		Year to Date
	30.09.2018	30.06.2018	30.09.2018
	Unaudited	Unaudited	Unaudited
<b>Income from Operations</b>			
Net Sales / Income from Operations	134.932	122.370	257.302
Other Operating Income	0.244	0.230	0.475
<b>Total Income from Operations (net)</b>	<b>135.176</b>	<b>122.600</b>	<b>257.777</b>
<b>Expenditure</b>			
Cost of materials consumed	80.532	77.843	158.375
Purchase of stock-in-trade	8.328	1.236	9.564
Changes in inventories of finished goods, work-in-progress and stock-in-trade	1.097	(5.139)	(4.042)
Employee benefits expense	24.141	20.708	44.849
Finance Cost	13.986	15.955	29.941
Depreciation and amortisation expense	4.528	6.353	10.881
Other expenses	0.744	0.725	1.469
Manufacturing Expenses	15.062	19.365	34.427
Sales and Promotion Expenses	7.740	6.734	14.475
Administrative Expenses	4.283	4.390	8.673
<b>Total Expenses</b>	<b>160.441</b>	<b>148.170</b>	<b>308.612</b>
<b>Profit/ (Loss) before tax</b>	<b>(25.265)</b>	<b>(25.570)</b>	<b>(50.835)</b>
Tax expenses	(6.290)	(4.149)	(10.439)
<b>Net Profit / (Loss) from continuing operations</b>	<b>(18.975)</b>	<b>(21.421)</b>	<b>(40.396)</b>
Extraordinary items			
<b>Net Profit / (Loss) for the period (11+12)</b>			
<b>Other Comprehensive Income</b>			
-Items that will not be reclassified to profit or loss	0.230	0.230	0.460
<b>Total Comprehensive Income</b>	<b>0.230</b>	<b>0.230</b>	<b>0.460</b>
<b>Total Comprehensive Income (Comprising profit for the period and other comprehensive income)</b>	<b>(18.745)</b>	<b>(21.191)</b>	<b>(39.936)</b>
Paid-up equity share capital	68.500	68.500	68.500
Face value of equity share capital (per share) INR 10/-			
Reserve excluding Revaluation reserve			
Earnings Per Share (EPS) before and after extraordinary items (of INR 10/- each)	<b>(2.77)</b>	<b>(3.13)</b>	<b>(5.90)</b>

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<b>Basic and Diluted</b>			
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**Notes:**

- 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.
- 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.
- 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.

**STATEMENT OF ASSETS AND LIABILITIES**

**(INR In Million)**

<b>SOURCES OF FUNDS</b>	<b>30.09.2018 (Unaudited)</b>
<b>I. EQUITY AND LIABILITIES</b>	
(1) Shareholders' Funds	
(a) Share Capital	68.500
(b) Reserves & Surplus	(3.037)
(c) Money received against share warrants	0.000
(2) Share Application money pending allotment	0.000
<b>Total Shareholders' Funds (1) + (2)</b>	<b>65.463</b>
(3) Non-Current Liabilities	
(a) long-term borrowings	116.719
(b) Deferred tax liabilities (Net)	0.000
(c) Other long term liabilities	7.200
(d) long-term provisions	4.907
<b>Total Non-current Liabilities (3)</b>	<b>128.826</b>
(4) Current Liabilities	
(a) Short term borrowings	299.934
(b) Trade payables	222.822
(c) Other current liabilities	14.430
(d) Short-term provisions	2.094

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<b>Total Current Liabilities (4)</b>	<b>539.280</b>
<b>TOTAL</b>	<b>733.569</b>
<b>II. ASSETS</b>	
(1) Non-current assets	
(a) Fixed Assets	
(i) Tangible assets	142.883
(ii) Intangible Assets	0.830
(iii) Capital work-in-progress	1.459
(iv) Intangible assets under development	0.000
(b) Non-current Investments	0.411
(c) Deferred tax assets (net)	19.452
(d) Long-term Loan and Advances	0.000
(e) Other Non-current assets	15.454
<b>Total Non-Current Assets</b>	<b>180.489</b>
(2) Current assets	
(a) Current investments	0.000
(b) Inventories	391.021
(c) Trade receivables	126.295
(d) Cash and cash equivalents	8.616
(e) Short-term loans and advances	0.137
(f) Other current assets	27.011
<b>Total Current Assets</b>	<b>553.080</b>
<b>TOTAL</b>	<b>733.569</b>

**CONTINGENT LIABILITIES:**

(INR in million)

PARTICULARS	31.03.2018	31.03.2017
<b>Claims against the Company not acknowledged as debts</b>		
Disputed Income Tax Demand Matter Under Appeal	2.130	19.053
Disputed Excise Demand Matter Under Appeal	11.255	11.255
Disputed Sales tax Matter Under Appeal	0.598	1.896

**Note:**

It is not practicable for the company to estimate the timings of cash outflows, if any, in respect of the above, pending resolution of the respective proceedings as it is determinable only on receipt of judgments/decisions pending with various forums/ authorities.

The Company has reviewed all its pending litigations and proceedings and has adequately provided for where provisions are required and disclosed as contingent liabilities where applicable, in its financial statements. The Company does not expect the outcome of these proceedings to have a materially adverse effect on its financial results.

Outstanding Letters of Credit INR 11.272 Million (P.Y. INR 7.608 Million)

Outstanding Bank Guarantee INR 3.532 Million (P.Y. INR 3.532 Million)

**FIXED ASSETS**

- Land
- Building
- Plant & Equipment
- Furniture and Fixtures
- Vehicles
- Office Equipment

**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 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 70.09
UK Pound	1	INR 88.77
Euro	1	INR 79.80

**INFORMATION DETAILS**

<b>Information Gathered by :</b>	SUP
<b>Analysis Done by :</b>	VIVR
<b>Report Prepared by :</b>	SUD

**SCORE FACTORS**

DEMERIT POINTS		
--BANK CHARGES	YES/NO	YES
--LITIGATION	YES/NO	YES
--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	YES
--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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