Date: February 12, 2019
To,
BSE Limited
Phiroze Jeejeebhoy Towers, Dalal Street, Mumbai - 400001.

Dear Sir,

Sub: Submission of Unaudited Financial Result of the Company for the quarter and nine months ended on December 31, 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 nine months ended on December 31, 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


Place: Ahmedabad

## BLOOM DEKOR LIMITED

## CIN: L20210GJ1992PLC017341

Registered Office: Plot No. 267, Village: Oran, Tal: Prantij, N.H.8, Dist. Sabarkantha, North Gujarat - 383205 Corporate Office: 2/F, Sumel, Sarkhej-Gandhinagar Highway Road, Opp. GNFC Info Tower, Thaltej, Ahmedabad - 380059

## Statement of Financial Results for the quarter and nine months ended on December 31, 2018

(₹ In Lakh except per share data)

| Particulars |  | Quarter Ended |  |  | Year to Date |  | Year Ended |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  | 31/12/2018 | 30/09/2018 | 31/12/2017 | 31/12/2018 | 31/12/2017 |  |
| A | Date of start of reporting period | 01/10/2018 | 01/07/2018 | 01/10/2017 | 01/04/2018 | 01/04/2017 | 01/04/2017 |
| B | Date of end of reporting period | 31/12/2018 | 30/09/2018 | 31/12/2017 | 31/12/2018 | 31/12/2017 | 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 |
| 1 | Revenue From Operations |  |  |  |  |  |  |
|  | Net sales or Revenue from Operations | 1,313.22 | 1,349.32 | 1,519.27 | 3,886.24 | 4,838.91 | 6,606.13 |
| II | Other Income | (2.25) | 2.45 | (9.23) | 2.50 | 48.77 | 88.42 |
| III | Total Income (l+ll) | 1,310.97 | 1,351.76 | 1,510.04 | 3,888.74 | 4,887.68 | 6,694.55 |
| IV | Expenses |  |  |  |  |  |  |
| (a) | Cost of materials consumed | 798.34 | 805.32 | 859.32 | 2,382.09 | 2,763.48 | 3,742.19 |
| (b) | Purchases of stock-in-trade | 22.31 | 83.28 | 17.43 | 117.95 | 60.13 | 88.90 |
| (c) | Changes in inventories of finished goods, work-in-progress and stock-intrade | 242.55 | 10.97 | (53.04) | 202.13 | (177.83) | 20.87 |
| (d) | Employee benefit expense | 216.12 | 241.41 | 220.17 | 664.60 | 670.59 | 924.61 |
| (e) | Finance Costs | 146.25 | 139.86 | 117.48 | 445.67 | 335.15 | 449.47 |
| (f) | Depreciation and amortisation expense | 45.19 | 45.28 | 58.14 | 154.00 | 174.38 | 225.49 |
| (g) | Other Expenses | 1.07 | 7.44 | 3.61 | 15.76 | 49.96 | 39.99 |
| (h) | Excise Duty | - | - |  |  | 147.81 | 147.81 |
| (i) | Manufacturing Expenses | 153.20 | 150.62 | 151.21 | 497.48 | 598.67 | 876.77 |
| (j) | Sales \& Promotion Expenses | 69.84 | 77.40 | 62.59 | 214.59 | 183.55 | 337.80 |
| (K) | Administrative Expenses | 44.30 | 42.84 | 45.61 | 131.03 | 127.61 | 210.59 |
|  | Total expenses (IV) | 1,739.17 | 1,604.41 | 1,482.52 | 4,825.29 | 4,933.49 | 7,064.51 |
| V | Profit/(loss) before exceptional items and tax (III-IV) | (428.20) | (252.65) | 27.52 | (936.55) | (45.82) | (369.95) |
| VI | Exceptional items | - | - | - |  | - |  |
| VII | Profit (loss) after exceptional items and before Tax (V-VI) | (428.20) | (252.65) | 27.52 | (936.55) | (45.82) | (369.95) |
| VIII | Tax Expense | (147.96) | (62.90) | 10.04 | (252.35) | 5.33 | (219.03) |
| (a) | Current Tax | - |  |  |  | - |  |
| (b) | (Less):- MAT Credit |  |  |  |  |  | 5.28 |
| (c) | Current Tax Expense Relating to Prior years | - | - | - | - | - | - |
| (d) | Deferred Tax (Asset)/Liabilities | (147.96) | (62.90) | 10.04 | (252.35) | 5.33 | (213.75) |
| IX | Profit (Loss) for the period from continulng operations (VII-VIII) | (280.24) | (189.75) | 17.48 | (684.20) | (51.15) | (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 | (280.24) | (189.75) | 17.48 | (684.20) | (51.15) | (150.93) |
| XIIIB | Share Of Profit / Loss of Associates and joint ventures accounted for using equity method | . | . | - |  | . | - |
| XIII C | Profit/Loss Of Minority Interset | - | - | - | - | - |  |
| XIV | Profit (Loss) for the period (XIII A + XIII B + XIII C) | (280.24) | (189.75) | 17.48 | (684.20) | (51.15) | (150.93) |
| XV | Other Comprehensive Income |  |  |  |  |  |  |
|  | a . i). Items that will not be reclassifled to proflt or loss | 2.30 | 2.30 | (0.05) | 6.90 | (0.15) | 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 reclassifed to profit or loss | - | - | - |  | - | - |
|  | ii). Income tax relating to items that will be reclassifed to profit or loss | - | - | - |  | - | - |
|  | Total Comprehensive income | 2.30 | 2.30 | (0.05) | 6.90 | (0.15) | 8.76 |
| XVI | Total Comprehensive income [Comprising Profit for the Period and Other comprehensive income] (XIV+XV) | (277.94) | (187.45) | 17.44 | (677.30) | (51.30) | (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 | (4.09) | (2.77) | 0.26 | (9.99) | (0.75) | (2.20) |
|  | Diluted earnings (loss) per share from continuing operation | (4.09) | (2.77) | 0.26 | (9.99) | (0.75) | (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) |  |  |  |  |  |  |
|  | Basic earnings (loss) per share from continuing and discotinued operations | (4.09) | (2.77) | 0.26 | (9.99) | (0.75) | $(2.20)$ |
|  | Diluted earnings (loss) per share continuing and discotinued operations | (4.09) | (2.77) | 0.26 | (9.99) | (0.75) | (2.20) |

## Notes on Financial Results:-

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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
2 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.

## BLOOM DEKOR LIMITED

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Statement of Financial Results for the quarter and nine months ended on December 31, 2018

|  |  |  |  |  | (₹ In Lakh except per share data) |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | Particulars | Quarter Ended |  |  | Year to Date |  | Year Ended |
|  |  | 31/12/2018 | 30/09/2018 | 31/12/2017 | 31/12/2018 | 31/12/2017 | 31/03/2018 |
| A | Date of start of reporting period | 01/10/2018 | 01/07/2018 | 01/10/2017 | 01/04/2018 | 01/04/2017 | 01/04/2017 |
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| 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 |

Post the applicablity if 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 form operations and other expenses for the quarter and nine months ended December 31, 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
5 Previous year's/period's figure have been regrouped/rearranged wherever necessary

Dr. Sunil Gupta ended on $31^{\text {ST }}$ December, 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 ended on 31st December, 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 $05^{\text {TH }}$ 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 31.12 .2018 is as taken, valued and certified by the Management.

Our Conclusion is not modified in respect of other matters.

Date: 12.02.2019


