

Date: May 31, 2018

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

Dear Sir,

Sub: Submission of Audited Financial Result of the Company for the quarter and year ended on March 31, 2018 along with Auditor Report (Unmodified Opinion) and Declaration for the Auditor's Report with Unmodified 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. Audited Financial Results for the quarter and year ended on March 31, 2018
2. Statement of Assets and Liabilities
3. Reconciliation of profit and total equity
4. Audit Report (unmodified opinion) on the Audited Financial Results
5. Declaration by the Company (for audit report with unmodified opinion)

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



Karan Gupta
Executive Director
DIN: 03435462



Place: Ahmedabad



BLOOM DEKOR LIMITED

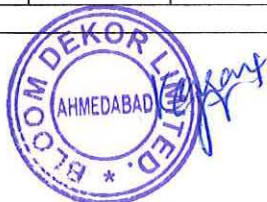
CIN: L20210GJ1992PLC017341

Registered Office: Plot No. 267, Village: Oran, Tal: Prantij, N.H.8, Dist. Sabarkantha, North Gujarat - 383 205
Corporate Office: 2/F, Sumel, Sarkhej-Gandhinagar Highway Road, Opp. GNFC Info Tower, Thaltej, Ahmedabad - 380 059

Statement of Audited Financial Results for the quarter and year ended March 31, 2018

(Rs. In Lakh except per share data)

Particulars	Quarter Ended			Year Ended	
	31/03/2018	31/12/2017	31/03/2017	31/03/2018	31/03/2017
A Date of start of reporting period	01/01/2018	01/10/2017	01/01/2017	01/04/2017	01/04/2016
B Date of end of reporting period	31/03/2018	31/12/2017	31/03/2017	31/03/2018	31/03/2017
C Whether results are audited or unaudited	Audited	Unaudited	Audited	Audited	Audited
D Nature of report standalone or consolidated	Standalone	Standalone	Standalone	Standalone	Standalone
I Revenue From Operations					
Net sales or Revenue from Operations	1,767.22	1,519.27	1,821.97	6,606.13	6,848.08
II Other Income	39.65	(9.23)	3.31	88.42	22.41
III Total Income (I+II)	1,806.87	1,510.04	1,825.28	6,694.55	6,870.49
IV Expenses					
(a) Cost of materials consumed	978.71	859.32	1,207.16	3,742.19	4,057.50
(b) Purchases of stock-in-trade	28.77	17.43	(6.36)	88.90	101.64
(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	198.70	(53.04)	(27.84)	20.87	(120.88)
(d) Employee benefit expense	254.02	220.17	255.74	924.61	890.47
(e) Finance Costs	114.32	117.48	60.41	449.47	397.66
(f) Depreciation and amortisation expense	51.11	58.14	58.49	225.49	234.85
(g) Other Expenses	(6.39)	3.61	(2.66)	39.99	25.14
(h) Excise Duty	-	-	-	147.81	-
(i) Manufacturing Expenses	278.10	151.21	281.07	876.77	1,030.41
(j) Sales & Promotion Expenses	154.25	62.59	82.91	337.80	294.60
(K) Administrative Expenses	82.98	45.61	71.74	210.59	245.43
Total expenses (IV)	2,134.59	1,482.52	1,980.67	7,064.51	7,156.82
V Profit/(loss) before exceptional items and tax (III-IV)	(327.71)	27.52	(155.39)	(369.95)	(286.33)
VI Exceptional items	-	-	-	-	-
VII Profit (loss) after exceptional items and before Tax (V-VI)	(327.71)	27.52	(155.39)	(369.95)	(286.33)
VIII Tax Expense	(224.36)	10.04	(42.29)	(219.03)	(42.29)
(a) Current Tax	-	-	-	-	-
(b) (Less):- MAT Credit	5.28	-	-	5.28	-
(c) Current Tax Expense Relating to Prior years	-	-	-	-	-
(d) Deferred Tax (Asset)/Liabilities	(219.08)	10.04	(42.29)	(213.75)	(42.29)
IX Profit (Loss) for the period from continuing operations (VII-VIII)	(103.36)	17.48	(113.10)	(150.93)	(244.04)
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	(103.36)	17.48	(113.10)	(150.93)	(244.04)
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)	(103.36)	17.48	(113.10)	(150.93)	(244.04)
XV Other Comprehensive Income					
a . i). Items that will not be reclassified to profit or loss	9.19	(0.05)	-	9.04	-
ii). Income tax relating to items that will not be reclassified to profit or loss	(0.28)	-	-	(0.28)	-
b i). Item that will be reclassified to profit or loss	-	-	-	-	-
ii). Income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-
Total Comprehensive income	8.91	(0.05)	-	8.76	-
XVI Total Comprehensive income [Comprising Profit for the Period and Other comprehensive income] (XIV+XV)	(94.45)	17.44	(113.10)	(142.17)	(244.04)
XVII Details of equity share capital					
Paid-up equity share capital	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/-
XIX Earnings per share					
(a) Earnings per share (not annualised for quarter ended)					



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Statement of Audited Financial Results for the quarter and year ended March 31, 2018

(Rs. In Lakh except per share data)

Particulars	Quarter Ended			Year Ended	
	31/03/2018	31/12/2017	31/03/2017	31/03/2018	31/03/2017
A Date of start of reporting period	01/01/2018	01/10/2017	01/01/2017	01/04/2017	01/04/2016
B Date of end of reporting period	31/03/2018	31/12/2017	31/03/2017	31/03/2018	31/03/2017
C Whether results are audited or unaudited	Audited	Unaudited	Audited	Audited	Audited
D Nature of report standalone or consolidated	Standalone	Standalone	Standalone	Standalone	Standalone
Basic earnings (loss) per share from continuing operation	(1.51)	0.26	(1.65)	(2.20)	(3.56)
Diluted earnings (loss) per share from continuing operation	(1.51)	0.26	(1.65)	(2.20)	(3.56)
(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	(1.51)	0.26	(1.65)	(2.20)	(3.56)
Diluted earnings (loss) per share continuing and discontinued operations	(1.51)	0.26	(1.65)	(2.20)	(3.56)

Notes on Financial Results:-

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 adjourned meetings held on May 31, 2018.
2	The above results for the quarter ended on March 31, 2018 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 November 30, 2015 has been modified to comply with the requirements of SEBI's Circular dated July 5, 2016, Ind AS and Schedule III [Division II] to the Companies Act 2013.
4	The figures for the quarter ended March 31, 2018 and the corresponding quarter ended in the previous year as reported in these financial results are the balancing figures between audited figures in respect of full financial year and the year to date figures up to the third quarter of relevant financial year.
5	The Statutory Auditors of the Company have carried out an audit 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.
6	Previous year's/period's figure have been regrouped/rearranged wherever necessary.
7	Reconciliation between equity and financial results as reported (referred to as previous GAAP) and Ind AS for previous quarter/year are given separately.

For, Bloom Dekor Limited



Karan Gupta

Karan Gupta
Executive Director
DIN: 03435462

Date :- May 31, 2018
Place:- Ahmedabad

BLOOM DEKOR LIMITED

CIN: L20210GJ1992PLC017341

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Statement of Audited Assets and Liabilities as at March 31, 2018

(Rs. In Lakh)

Particulars		Year Ended	
		31/03/2018	31/03/2017
A	Date of start of reporting period	01/04/2017	01/04/2016
B	Date of end of reporting period	31/03/2018	31/03/2017
C	Whether results are audited or unaudited	Audited	Audited
D	Nature of report standalone or consolidated	Standalone	Standalone
	ASSETS		
1	Non-current assets		
a)	Property, Plant and Equipment	1,520.66	1,631.25
b)	Capital work-in-progress	14.59	14.59
c)	Investment Property	-	-
d)	Goodwill	-	-
e)	Other Intangible assets	-	-
f)	Intangible assets under development	5.04	5.04
g)	Biological Assets other than bearer plants	-	-
h)	Investments accounted for using equity method	-	-
i)	Financial Assets		
(i)	Investments	4.11	4.22
(ii)	Trade receivables	-	-
(iii)	Loans & Advances	-	-
(iv)	Security Deposits	-	-
i)	Deferred tax assets (net)	90.88	-
j)	Other non-current assets	253.14	176.33
2	Current assets		
a)	Inventories	3,703.52	4,011.69
b)	Financial Assets		
(i)	Investments	-	-
(ii)	Trade receivables	1,270.32	1,198.64
(iii)	Cash and cash equivalents	3.09	4.19
(iv)	Bank balances other than Cash and cash equivalents	187.18	198.85
(v)	Loans & Advances	2.15	4.95
(vi)	Other advances	44.55	36.35
c)	Current Tax Assets (Net)	-	-
d)	Other current assets	221.09	55.55
3	Non-current assets classified as held for sale	-	-
4	Regulatory deferral account debit balances and related deferred tax assets	-	-
	Total Assets	7,320.32	7,341.66



A	Date of start of reporting period	01/04/2017	01/04/2016
B	Date of end of reporting period	31/03/2018	31/03/2017
C	Whether results are audited or unaudited	Audited	Audited
D	Nature of report standalone or consolidated	Standalone	Standalone
	EQUITY & LIABILITIES:		
	Equity		
a)	Equity Share capital	685.00	685.00
b)	Other Equity	370.90	513.07
	Liabilities		
1)	Non-Current Liabilities		
a)	Financial Liabilities	-	-
(i)	Borrowings	672.96	798.86
(ii)	Trade payables	-	-
(iii)	Other financial liabilities (other than those specified in item (b), to be	-	-
b)	Provisions	77.63	77.63
c)	Deferred tax liabilities (Net)	140.05	124.34
d)	Deferred government grants (non current)	-	-
e)	Other non-current liabilities	210.55	142.30
2)	Current liabilities		
a)	Financial Liabilities	-	-
(i)	Borrowings	2,532.03	2,539.31
(ii)	Trade payables	2,467.79	2,047.80
(iii)	Other financial liabilities (other than those specified in item (c)	-	-
b)	Other current liabilities	104.18	363.37
c)	Provisions	59.22	49.98
d)	Current Tax Liabilities (Net)	-	-
e)	Deferred government grants (non current)	-	-
3	Liabilities directly associated with assets in disposal group classified as held for	-	-
4	Regulatory deferral account credit balances and related deferred tax liabilities	-	-
	Total Liabilities	7,320.32	7,341.66
For, Bloom Dekor Limited			
<div style="display: flex; justify-content: space-between; align-items: flex-end;"> <div> <p>Date :- May 31, 2018</p> <p>Place:- Ahmedabad</p> </div> <div style="text-align: center;">  </div> <div style="text-align: right;"> <p><i>Karan Gupta</i></p> <p>Karan Gupta</p> <p>Executive Director</p> <p>DIN: 03435462</p> </div> </div>			

Reconciliation of Net Profit as per Ind AS & I-GAAP		Annexure-I
		(Rs. In Lakh)
Particulars	Quarter Ended 31-Mar-17	Year Ended 31-Mar-17
Net Profit after Tax for the period as per I-GAAP	-113.10	-244.04
ADD		
Actuarial loss on Defined Benefit plans reclassified to other Comprehensive Income		
HEDGING PROFIT	-31.84	-25.92
SALES PROMOTION EXPENSE	-233.99	
ADDITIONAL GRATUITY EXP AS PER REPRORT	-8.79	-8.79
PRIOR PERIOD RELATING TO 16-17	0.27	0.27
Excise Duty	-438.75	
SUB TOTAL	-826.20	-278.48
LESS		
DTL AS PER IND AS ADJUSTMENT	2.71	2.71
AMORTISED COST AS PER IND AS	-1.49	-0.99
SALES PROMOTION EXPENSE	-233.99	
Excise Duty	-438.75	
SUB TOTAL	-674.23	-0.99
Net Profit After Tax Before OCI as per IND AS	-151.97	-277.49
Other Comprehensive Income/(Expense)	0.00	0.00
Total Comprehensive Income for the period as per Ind AS	-151.97	-277.49

The reconciliation of Equity as at year ended March 31, 2017 as prepared under Indian GAAP with Equity restated in accordance with Ind AS is given below

Description	As on March 31, 2017	As on March 31, 2016
Opening	792.72	823.65
Loss as per IGAAP	-244.00	
Provision for Gratuity		4.58
Mark to Mark loss of Forward	26.13	38.14
Prior Period Adjustment	0.27	4.61
Comprehensive Income	0.12	0.00
Employee Benefit	6.07	0.00
Other Ind-As Adjustment	2.19	
Excise Duty	616.61	
Less:	651.39	
DTA on Gratuity		1.41
DTA on MAT credit		12.83
Interest amortisation cost	-0.99	2.16
Excise Duty	616.61	
Comprehensive Income	0.12	
Add:	615.74	
	513.07	792.72

For, Bloom Dekor Limited



Karan Gupta

Karan Gupta
Executive Director
DIN: 03435462

Date :- May 31, 2018

Place:- Ahmedabad

Auditor's Report On Quarterly Financial Results and Year to Date Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

To

Board of Directors of

BLOOM DEKOR LIMITED,

Ahmedabad.

We have audited the accompanying financial results of **BLOOM DEKOR LIMITED** (the Company) for the quarter and year ended 31st March, 2018, being submitted by the company pursuant to the requirements of Regulation 33 of the SEBI (Listing obligations & Disclosure Requirements) Regulation, 2015, read with SEBI circular No. CIR/CFD/FAC/62/2016 dated 05TH July, 2016.

This Statement is the responsibility of the Company's Management and is approved by the Board of Directors. The Statement, as it relates to the quarter ended on 31st March 2018, has been compiled from the related interim condensed standalone financial statements prepared in accordance with Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34") and as it relates to the year ended March 31, 2018, has been compiled from the related annual financial statements prepared in accordance with Indian Accounting Standards, prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to express an opinion on the Statement based on our audits of such interim condensed financial statements and annual financial statements

We conducted our audit in accordance with the auditing standards generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial results are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts disclosed as financial results. An audit also includes assessing the accounting principles used and significant estimates made by management. We believe that our audit provides a reasonable basis for our opinion.



Opinion

1. In our opinion and to the best of our information and according to the explanations given to us, Financial Results;
 - (i) Are presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, read with SEBI circular No. CIR/CFD/FAC/62/2016 dated 05th July, 2016.
 - (ii) give a true and fair view of the net loss (including other comprehensive income) and other financial information for the quarter & year ended on 31st March, 2018.

Emphasis of Matters

Attention is invited to Note 41 of the Financial Statements which states that the balance confirmation from the suppliers, customers as well as to various loans or advances given have been called for, but the same are awaited till the date of audit. Thus, the balances of receivables, trade payables as well as loans and advances have been taken as per the books of accounts submitted by the company and are subject to confirmation from the respective parties.

Our opinion is not modified in respect of the above matters.

Other Matters

The comparative financial information of the Company for the year ended 31st March 2017 and the transition date opening balance sheet as at 1st April 2016 included in these Ind AS financial statements, are based on the previously issued statutory financial statements prepared in accordance with the Companies (Accounting Standards) Rules, 2006 audited by the predecessor auditor whose report for the year ended 31st March 2017 and 31st March 2016 dated 30th May 2017 and 17th May, 2016 respectively expressed unmodified opinion on those financial statements, as adjusted for the differences in the accounting principles adopted by the Company on transition to the Ind AS, which have been audited by us. Our opinion on the statement and our report is not modified in respect of the above matter,

Place: AHMEDABAD

DATE: 31.05.2018



FOR PARIKH & MAJMUDAR
CHARTERED ACCOUNTANTS
FRN NO 107525W
(C.A Dr Hiten Parikh)
PARTNER
M.No. 40230

Date: May 31, 2018

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

Dear Sir,

Sub: Declaration pursuant to Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

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

In Compliance with Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended by the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) (Amendment) Regulations, 2016, vide notification no. SEBI/LAD-NRO /GN/2016-17/001 dated May 25, 2016 and circular no. CIR/CFD /CMD /56/2016 dated May 27, 2016, we hereby declare that the Statutory Auditors of the Company, M/s. Parikh & Majmudar, Chartered Accountants have issued an Audit Report with unmodified opinion on the Audited Financial Results of the Company for the quarter and year ended March 31, 2018.

You are requested to take the same on record.

Thanking You,

Yours Faithfully,

For, Bloom Dekor Limited


Karan Gupta
Executive Director
DIN: 03435462



Place: Ahmedabad

