

By Listing Center

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

Date: February 12, 2018
Ref.: BDL/BSE/CS_31/2017

Fax 022-2272 2037/39/41/61

Dear Sir / Madam,

Sub: Submission of Un-audited Financial Results for the quarter and Nine Months ended on December 31, 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)

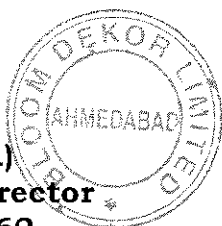
Pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we are hereby submitting the statement of Unaudited Financial Results of the Company in accordance with IND-AS along with the Limited Review Report for the quarter and Nine Months ended on December 31, 2017.

Kindly take the same on your record and oblige us.

Thanking you

Yours faithfully,
For **BLOOM DEKOR LIMITED**,


(Karan Gupta)
Executive Director
DIN: 03435462



Bloom Dekor Limited
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Ahmedabad 380059 - India

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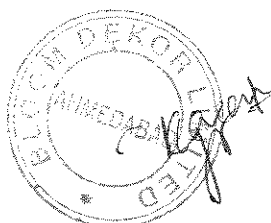
BLOOM DEKOR LIMITED


CIN: L20210GJ1992PLC017341

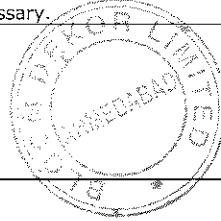
Registered Office: Plot No. 267, Village: Oran, Tal: Prantij, N.H.8, Dist. Sabarkantha, North Gujarat - 383 205
Corporate Office: 2/F, Sumel, Sarkhej-Gandhinagar Highway Road, Opp. GNFC Info Tower, Thaltej, Ahmedabad - 380 059

Statement of Unaudited Financial Results for the Quarter 31st Dec 2017

Particulars		Quarter Ended			Nine Months	
		31/12/2017	30/09/2017	31/12/2016	31/12/2017	31/12/2016
A	Date of start of reporting quarter	01/10/2017	01/07/2017	01/10/2016	01/04/2017	01/04/2016
B	Date of end of reporting quarter	31/12/2017	30/09/2017	31/12/2016	31/12/2017	31/12/2016
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	1,519.27	1,707.62	1,753.79	4,838.91	5,441.47
II	Other Income	-9.23	2.77	2.70	48.77	25.02
III	Total Revenue (I + II)	1,510.04	1,710.39	1,756.49	4,887.68	5,466.49
IV	Expenses					
(a)	Cost of materials consumed	859.32	1,028.83	789.50	2,763.48	2,850.34
(b)	Purchases of stock-in-trade	17.43	13.94	86.29	60.13	108.00
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	-53.04	-68.74	176.62	-177.83	-93.04
(d)	Employee benefit expense	220.17	228.47	222.97	670.59	634.73
(e)	Finance Costs	117.48	112.54	123.63	335.15	337.25
(f)	Depreciation and amortisation expense	58.14	58.59	59.22	174.38	176.36
(g)	Other Expenses	263.02	296.26	313.41	959.79	1,139.61
(h)	Excise Duty	-	-	133.66	147.81	438.75
	Total expenses	1,482.52	1,669.88	1,905.30	4,933.50	5,592.00
V	Profit (loss) before Exceptional and Extraordinary Items and tax (III-IV)	27.52	40.51	-148.81	-45.82	-125.51
VI	Exceptional Items	-	-	-	-	-
VII	Profit (loss) before Tax (V-VI)	27.52	40.51	-148.81	-45.82	-125.51
VIII	Tax Expense					
(a)	Current Tax	-	-	-	-	-
	(Less):- MAT Credit	-	-	-	-	-
	Current Tax Expense Relating to Prior years	-	-	-	-	-
(b)	Deferred Tax (Asset)/Liabilities	10.04	19.99	-	5.33	-
IX	Net Profit/Loss for the period from Continuing Operations (VII-VIII)	17.48	20.52	-148.81	-51.15	-125.51
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)	17.48	20.52	-148.81	-51.15	-125.51
XV	Other Comprehensive Income					
	a . i). Amount of item that will not be reclassified to profit or loss	-0.05	-0.05	-	-0.15	-
	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	-	-0.15	-
	Total Comprehensive income [Comprising Profit for the Period (After tax) and Other comprehensive income] (XIV+XV)	17.44	20.48	-148.81	-51.30	-125.51
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	0.26	0.30	-2.17	-0.75	-1.83
	Diluted earnings per share before extraordinary items	0.26	0.30	-2.17	-0.75	-1.83
(b)	Earnings per share Discontinuing Operation (Not Annualised for Quarter/Half year ended)					
	Basic earnings per share after extraordinary items	-	-	-	-	-
	Diluted earnings per share after extraordinary items	-	-	-	-	-
(c)	Earnings per share (Not Annualised for Quarter/Half year ended)					
	Basic earnings per share before extraordinary items	0.26	0.30	-2.17	-0.75	-1.83
	Diluted earnings per share before extraordinary items	0.26	0.30	-2.17	-0.75	-1.83



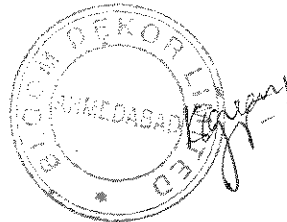
Notes:-	
1	The above results have been reviewed by the Audit Committee and have been approved by the Board of Directors of the Company at their respective meetings held on February 12, 2018.
2	The above results for the quarter ended on December 31, 2017 have been prepared in accordance with the Companies (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 for above results as prescribed in SEBI's Circular CIR/CFD/CMD/15/2015 dated November 30, 2015 has been modified to comply with requirements of SEBI's Circular dated July 5, 2016, IND AS and Schedule III [Division II] to the Companies Act, 2013 applicable to companies that are required to comply with IND AS.
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	Consequent to the introduction of GST w.e.f July 1, 2017 the Excise duty is subsumed under GST. There is NIL amount in Excise Duty for the quarter ended December 2017.
6	Previous year's/period's figure have been regrouped/rearranged wherever necessary.
For, Bloom Dekor Limited  Karan Gupta Executive Director DIN: 03435462	
Date :- February 12, 2018 Place:- Ahmedabad	



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

(Rs. In Lakh)

Particulars	Quarter Ended	Nine Month ended
	31-Dec-16	31-Dec-16
Net Profit after Tax for the period as per I-GAAP	-147.83	-130.95
ADD		
Actuarial loss on Defined Benefit plans reclassified to other Comprehensive Income		
HEDGING PROFIT	-0.71	5.92
SALES PROMOTION EXPENSE	-14.32	233.99
Excise Duty	133.66	438.75
SUB TOTAL	-29.20	547.71
LESS		
DTL AS PER IND AS ADJUSTMENT		
AMORTISED COST AS PER IND AS	0.26	0.50
SALES PROMOTION EXPENSE	-14.32	233.99
Excise Duty	133.66	438.75
SUB TOTAL	119.60	673.24
Net Profit After Tax Before OCI as per IND AS	-148.80	-125.53
Other Comprehensive Income/(Expense)	0.00	0.00
Total Comprehensive Income for the period as per Ind AS	-148.80	-125.53



**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

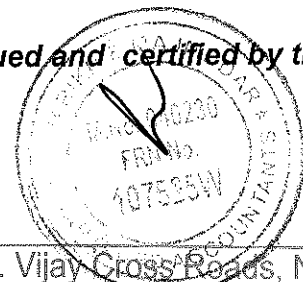
We have reviewed the accompanying statement of unaudited financial results ("the statement") of BLOOM DEKOR LTD "the company" for the quarter ended 31st December, 2017 attached herewith, being submitted by the company pursuant to the requirements of Regulation 33 of the SEBI (Listing obligations & Disclosure 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 12th February, 2018. 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 31.12.2017 is as taken, valued and certified by the Management



iii) The company has provided for Net Deferred Tax liability of Rs 10.04 Lacs for the quarter ending on 31st December, 2017 on estimated basis. We have been informed that the final provision for taxation and provision for Deferred Tax, if any will be made at the time of finalization of accounts at the end of the year.

iv) Attention is drawn to the fact that figures for the quarter ended on December 31, 2016 are based on the previously issued results that were reviewed by predecessor auditors vide their report dated 11th February, 2017. Further, we have not audited or reviewed the accompanying results and other financial information for the quarter and nine months ended December 31, 2016 which has been prepared solely based on the information compiled by the Management and on the basis of limited review made by predecessor auditors.

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: 12.02.2018

Place: Ahmedabad



For Parikh & Majmudar
Chartered Accountants
FRNNO 107525W

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