

**Date:** May 28, 2022

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

Dear Sir,

**Sub: Submission of Revised Audited Financial Result of the Company for the quarter and year ended on March 31, 2022 along with Auditor Report (Modified Opinion) and Statement on Impact of Audit Qualifications.**

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

In reference to our submission dated May 27, 2022 wherein we submitted Audited Financial Result of the Company for the quarter and year ended on March 31, 2022 along with Auditor Report (Modified Opinion) and Statement on Impact of Audit Qualifications, we herewith submit the revised Audited Financial Result of the Company for the quarter and year ended on March 31, 2022 along with Auditor Report (Modified Opinion) and Statement on Impact of Audit Qualifications.

The result has been revised due to some formula errors in the Other Comprehensive Income / (Loss) for the quarter and year ended on March 31, 2022 and Total Comprehensive Income / (Loss) for the quarter ended on March 31, 2022.

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**



**Tushar Donda**  
**Company Secretary**



**Place:** Ahmedabad

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

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# BLOOM DEKOR LIMITED

CIN: L20210GJ1992PLC017341

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

## Statement of Financial Results for the quarter and year ended on March 31, 2022

		(₹ In Lakh except per share data)				
Particulars		Quarter Ended			Year Ended	
		31.03.2022	31.12.2021	31.03.2021	31.03.2022	31.03.2021
A	Date of start of reporting period	01.01.2022	01.10.2021	01.01.2021	01.04.2021	01.04.2020
B	Date of end of reporting period	31.03.2022	31.12.2021	31.03.2021	31.03.2022	31.03.2021
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	334.79	524.65	706.12	2,141.30	3,129.74
II	Other Income	1.09	(4.11)	7.10	0.95	37.43
III	Total Income (I+II)	335.88	520.54	713.22	2,142.25	3,167.17
IV	Expenses					
(a)	Cost of materials consumed	314.71	462.15	571.79	1,722.41	1,685.23
(b)	Purchases of stock-in-trade	115.99	9.24	20.68	132.42	117.54
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	268.35	1,142.42	287.76	1,510.20	622.66
(d)	Employee benefit expense	43.77	58.78	122.47	286.64	427.11
(e)	Finance Costs	119.14	122.32	170.20	481.96	520.35
(f)	Depreciation and amortisation expense	19.82	38.04	43.52	142.55	196.44
(g)	Other Expenses	15.49	2.82	1.79	26.35	14.61
(h)	Manufacturing Expenses	57.41	71.00	67.66	300.67	334.08
(i)	Sales & Promotion Expenses	14.46	18.63	73.29	72.04	169.48
(j)	Administrative Expenses	24.22	18.93	24.79	86.56	93.78
	Total expenses (IV)	993.37	1,944.33	1,383.96	4,761.79	4,181.28
V	Profit/(loss) before exceptional items and tax (III-IV)	(657.49)	(1,423.79)	(670.73)	(2,619.54)	(1,014.11)
VI	Exceptional items	-	-	-	-	-
VII	Profit (loss) after exceptional items and before Tax (V-VI)	(657.49)	(1,423.79)	(670.73)	(2,619.54)	(1,014.11)
VIII	Tax Expense	(275.48)	(256.50)	(153.36)	(599.23)	(243.89)
(a)	Current Tax	-	-	-	-	-
(b)	(Less):- MAT Credit	-	-	-	-	-
(c)	Current Tax Expense Relating to Prior years	62.49	-	(4.89)	62.49	(4.89)
(d)	Deferred Tax (Asset)/Liabilities	(337.97)	(256.50)	(148.47)	(661.72)	(238.99)
IX	Profit (Loss) for the period from continuing operations (VII-VIII)	(382.01)	(1,167.29)	(517.37)	(2,020.31)	(770.22)
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	(382.01)	(1,167.29)	(517.37)	(2,020.31)	(770.22)
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)	(382.01)	(1,167.29)	(517.37)	(2,020.31)	(770.22)
XV	Other Comprehensive Income					
	a. i). Items that will not be reclassified to profit or loss	12.15	1.24	6.18	15.86	6.68
	ii). Income tax relating to items that will not be reclassified to profit or loss	(4.12)	-	(1.74)	(4.12)	(1.74)
	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	8.03	1.24	4.44	11.74	4.94
XVI	Total Comprehensive income [Comprising Profit for the Period and Other comprehensive income] (XIV+XV)	(373.97)	(1,166.05)	(512.93)	(2,008.57)	(765.28)
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)					
	Basic earnings (loss) per share from continuing operation	(5.58)	(17.04)	(7.55)	(29.49)	(11.24)
	Diluted earnings (loss) per share from continuing operation	(5.58)	(17.04)	(7.55)	(29.49)	(11.24)
(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	(5.58)	(17.04)	(7.55)	(29.49)	(11.24)
	Diluted earnings (loss) per share continuing and discontinued operations	(5.58)	(17.04)	(7.55)	(29.49)	(11.24)



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## Notes on Financial Results:-

1	The above audited financial results for the quarter and year ended March 31, 2022 have been reviewed by the Audit Committee and subsequently approved by the Board of Directors in their respective meetings held on May 27, 2022.
2	The audited standalone financial results are prepared in accordance with the Indian Accounting Standards 34 "Interim Financial Reporting" as prescribed under Section 133 of the Companies Act, 2013, read with Rule 3 of the Companies (Indian Accounting Standards) Rules, 2015 and Companies (Indian Accounting Standards) (Amendment Rules), 2016.
3	As per Indian Accounting Standard 108 on "Operating Segment" (Ind AS 108), the Company has only one reportable segment i.e. Laminate and Doors.
4	Standalone Statement of Assets and Liabilities as on March 31, 2022 and Cash Flow Statement for the financial year ended on March 31, 2022 are attached herewith.
5	Figures of the quarter ended March 31, 2022 and March 31, 2021 are the balancing figures between audited figures in respect of the full financial year and year to date figures up to the third quarter of the relevant financial year. Also the figures up to the end of third quarter had only been reviewed and not subject to audit.
6	The figures for the corresponding previous period have been restated/regrouped wherever necessary, to make them comparable.

For, Bloom Dekor Limited

Date :- May 27, 2022  
Place:- Ahmedabad



Dr. Sunil Gupta  
Managing Director  
DIN 00012572



# BLOOM DEKOR LIMITED

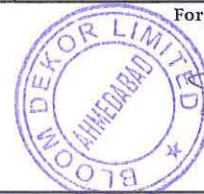
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## Statement of Assets and Liabilities as on March 31, 2022

		(₹ In Lakh)	
Particulars		Year Ended 31-03-2022	Year Ended 31-03-2021
A	Date of start of reporting period	01-04-2021	01-04-2020
B	Date of end of reporting period	31-03-2022	31-03-2021
C	Whether results are audited or unaudited	Audited	Audited
D	Nature of report standalone or consolidated	Standalone	Standalone
<b>ASSETS</b>			
1	<b>Non-current assets</b>		
a)	Property, Plant and Equipment	144.80	961.82
b)	Capital work-in-progress	-	-
c)	Investment Property	-	-
d)	Goodwill	-	-
e)	Other Intangible assets	0.44	0.44
f)	Intangible assets under development	-	-
g)	Biological Assets other than bearer plants	-	-
h)	Financial Assets	-	-
(i)	Investments	4.11	4.11
(ii)	Trade receivables	480.21	528.43
(iii)	Loans	-	-
(iv)	Other	22.49	-
i)	Deferred tax assets (net)	1,237.11	571.27
j)	Other non-current assets	37.46	158.32
	<b>Total Non-Current Assets</b>	<b>1,926.63</b>	<b>2,224.39</b>
2)	<b>Current assets</b>		
a)	Inventories	663.77	2,672.05
b)	Financial Assets	-	-
(i)	Investments	-	-
(ii)	Trade receivables	138.36	350.71
(iii)	Cash and cash equivalents	18.98	19.24
(iv)	Bank balances	-	1.21
(v)	Loans	-	0.15
(vi)	Others (to be specified)	-	-
c)	Current Tax Assets (Net)	-	-
d)	Other current assets	83.09	185.20
	Non-Current Assets held for sale	654.32	-
	<b>Total Current Assets</b>	<b>1,558.52</b>	<b>3,228.56</b>
	<b>TOTAL ASSETS</b>	<b>3,485.15</b>	<b>5,452.95</b>
<b>EQUITY &amp; LIABILITIES :</b>			
<b>EQUITY:</b>			
a)	Equity Share Capital	685.00	685.00
b)	Other Equity	(3,297.52)	(1,288.94)
	<b>Equity attributable to equity holders of the Company</b>	<b>(2,612.52)</b>	<b>(603.94)</b>
<b>LIABILITIES :</b>			
1)	<b>Non-Current Liabilities</b>		
a)	Financial Liabilities		
(i)	Borrowings	1,885.39	1,730.88
(ii)	Lease liabilities	-	-
(iii)	Trade payables	-	-
i)	Total outstanding dues of micro enterprises and small enterprises	-	-
ii)	Total outstanding dues of creditors other than micro enterprises and small enterprises	-	-
(iv)	Other financial liabilities	65.99	65.99
b)	Provisions	53.06	56.15
c)	Deferred tax liabilities (Net)	-	-
d)	Other non-current liabilities	-	-
	<b>Total Non-Current Liabilities</b>	<b>2,004.44</b>	<b>1,853.02</b>
2)	<b>Current liabilities</b>		
a)	Financial Liabilities		
(i)	Borrowings	3,231.85	2,695.43
(ii)	Lease liabilities	-	-
(iii)	Trade payables	-	-
i)	Total outstanding dues of micro enterprises and small enterprises	210.64	181.75
ii)	Total outstanding dues of creditors other than micro enterprises and small enterprises	572.22	964.69
(iv)	Other financial liabilities	-	249.84
b)	Other current liabilities	66.45	91.90
c)	Provisions	12.07	20.26
d)	Current Tax Liabilities (Net)	-	-
	<b>Total Current Liabilities</b>	<b>4,093.23</b>	<b>4,203.87</b>
	<b>TOTAL EQUITY AND LIABILITIES</b>	<b>3,485.15</b>	<b>5,452.95</b>

For, Bloom Dekor Limited



Dr. Sunil Gupta  
Managing Director  
DIN 00012572

Date :- May 27, 2022  
Place:- Ahmedabad

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## Statement of Cash Flow

(₹ In Lakh)

Particulars	Year Ended	Year Ended
	31-03-2022	31-03-2021
A Date of start of reporting period	01-04-2021	01-04-2020
B Date of end of reporting period	31-03-2022	31-03-2021
C Whether results are audited or unaudited	Audited	Audited
D Nature of report standalone or consolidated	Standalone	Standalone
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>		
Net Profit as per P & L A/c. before Income Tax	(2,619.54)	(1,014.11)
ADD/(LESS): - Adjustment for :		
Depreciation	142.55	196.44
Loss /(Profit) on sale of Assets	(3.12)	(5.18)
Finance Cost	481.96	520.35
Interest Income	(0.95)	(37.31)
Provision for Gratuity	15.86	-
Deferred Tax Liability/(Asset)	-	-
Operating Profit before changes in working capital	(1,983.25)	(339.81)
Movement in Working Capital Changes:		
(Inc)/Dec in Inventories	2,008.28	696.53
(Inc)/Dec in Trade Receivables	260.56	184.68
(Inc)/Dec in Other Current Assets	102.26	(38.97)
(Inc)/Dec in Loans and Deposits	-	-
(Inc)/Dec in Other Current Financial Assets	-	-
(Inc)/Dec in Other Non-Current Financial Assets	-	-
(Inc)/Dec in Trade Payables	(389.09)	(129.87)
(Inc)/Dec in Other Current Liabilities	-	-
(Inc)/Dec in Provisions	(8.19)	(15.02)
(Inc)/Dec in Other Current Financial Liabilities	-	-
(Inc)/Dec in Other Non-Current Financial Liabilities	-	-
Cash Generated from Operations	(9.42)	357.54
Direct Taxes paid (Net of refund)	(62.49)	(4.89)
<b>Net Cash Flow From Operating Activities</b>	<b>(71.91)</b>	<b>352.64</b>
<b>CASH FLOW FROM INVESTMENT ACTIVITIES</b>		
Capital Exp. On Fixed Assets	-	-
Purchase of Fixed Assets	(0.26)	(39.55)
Sale of Fixed Assets	23.53	18.59
Other non-current assets	98.37	65.46
Investment in Subsidiaries	-	-
Advance Against Property	-	-
<b>Net Cash From Investment Activities</b>	<b>121.64</b>	<b>44.50</b>
<b>CASH FLOW FROM FINANCING ACTIVITIES</b>		
Changes in long term borrowings	154.51	(47.07)
Changes in short term borrowings	286.58	68.24
Changes in Long term provisions	(11.27)	7.59
Interest Income	0.95	37.31
Interest Expense	(481.96)	(520.35)
<b>Net Cash From Financing Activities</b>	<b>(51.19)</b>	<b>(454.29)</b>
<b>NET CHANGE IN CASH AND CASH EQUIVALENTS [A+B+C]</b>	<b>(1.47)</b>	<b>(57.14)</b>
Opening Cash & Cash Equivalents	20.45	77.59
<b>Closing Cash and Cash Equivalents</b>	<b>18.98</b>	<b>20.45</b>

### Note:

The cash flow statement has been prepared under the indirect method as set out in Indian Accounting Standard (IND AS-7) Statement of Cashflows.  
For, Bloom Dekor Limited

Date :- May 27, 2022  
Place:- Ahmedabad



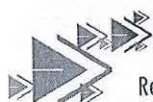
Dr. Sunil Gupta  
Managing Director  
DIN 00012572



**STATEMENT ON IMPACT OF AUDIT QUALIFICATIONS (FOR AUDIT REPORT WITH MODIFIED OPINION) SUBMITTED ALONG-WITH ANNUAL AUDITED FINANCIAL RESULTS**


Statement on Impact of Audit Qualifications for the Financial Year ended March 31, 2022 [See Regulation 33 of the SEBI (LODR) (Amendment) Regulations, 2016]				
I.	Sl. No.	Particulars	Audited Figures (as reported before adjusting for qualifications)	Adjusted Figures (audited figures after adjusting for qualifications)
	1.	Turnover / Total income	2142.26	2142.26
	2.	Total Expenditure	4761.80	4761.80
	3.	Net Profit/(Loss)	(2020.23)	(2020.23)
	4.	Earnings Per Share	(29.49)	(29.49)
	5.	Total Assets	3485.15	3485.15
	6.	Total Liabilities	3485.15	3485.15
	7.	Net Worth	(2729.81)	(2729.81)
	8.	Any other financial item(s) (as felt appropriate by the management)	-	-

II.	Audit Qualification (each audit qualification separately):		
	a.	Details of Audit Qualification:	Modified opinion with Emphasis
	b.	Type of Audit Qualification : Qualified Opinion / Disclaimer of Opinion / Adverse Opinion	Regarding non compliance of Foreign Exchange Management Act, 1999 and any other applicable law on account of delay in payment of foreign currency outstanding for more than three years as at 31st March, 2022 amounting to Rs. 115.52 lakhs
	c.	Frequency of qualification: Whether appeared first time / repetitive / since how long	This is 1st time in company history.



		continuing	
	d.	For Audit Qualification(s) where the impact is quantified by the auditor, Management's Views:	N.A.
	e.	For Audit Qualification(s) where the impact is not quantified by the auditor:	
	(i)	Management's estimation on the impact of audit qualification:	NIL
	(ii)	If management is unable to estimate the impact, reasons for the same:	The management is of view that ,non compliance of Foreign Exchange Management Act, 1999 due to bank account NPA and not able to make payment
	(iii)	Auditors' Comments on (i) or (ii) above:	We have qualified our opinion regarding non-compliance with any provisions under FEMA Act, 1999 or any other law applicable. However, we are unable to comment on the likely outcome and its consequential impact on the financial statements for the year ended 31 March, 2022 for non-compliance with any provisions under FEMA Act, 1999 or any other law applicable.

For, Bloom Dekor Limited

  
Dr. Sunil Gupta  
Managing Director  
DIN 00012572



For, Bloom Dekor Limited

  
Mayur Parikh  
Chairman of Audit Committee



For Parikh & Majmudar  
Chartered Accountants  
FRN NO. 107525W

C.A SANJAY MAJMUDAR  
PARTNER  
M. No. 036791

Date: May 27, 2022

Place: Ahmedabad



Regd. Office: Oran 267, Tal. Prantij, Dist Sabarkantha, North Gujarat - 383205  
CIN: L20210GJ1992PLC017341

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