

Date: November 9, 2022

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

Dear Sir,

Sub: Outcome of Board meeting held on today i.e. on November 9, 2022

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

In reference to captioned subject, we hereby inform you that the Board of Directors of the Company, in their Board Meeting held on today, i.e. on November 9, 2022 which was commenced at 04:00 P.M. and concluded at 05:15 P.M., have considered, approved and taken on record the Unaudited Financial Results of the Company for the quarter ended on September 30, 2022 along with Limited Review Report.

We are hereby enclosing the following;

1. Unaudited Standalone Financial Results for the quarter ended on September 30, 2022;
2. Limited Review Reports;

Kindly take the same on your record and oblige us.

Thanking You,

Yours Faithfully

For, Bloom Dekor Limited



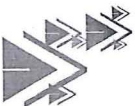
Dr. Sunil Gupta
Managing Director
DIN: 00012572

Place: Ahmedabad

Bloom Dekor Limited
2/F, Sumel, S.G. Highway, Thaltej,
Ahmedabad – 380 059, Gujarat, India

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Bloom Dekor Limited

CIN: L20210GJ1992PLC017341

Registered Office: Survey No. 275, At & Post: Dhanap N. H. No. 8, Opp. Ambemata Temple Gandhinagar 382355, Gujarat, India
Corporate Office: 2/F, Sumel, Sarkhej - Gandhinagar Highway Road, Opp. GNFC Info Tower, Thalje-380059, Ahmedabad, Gujarat, India

Statement of Standalone Financial Results for the quarter ended on September 30, 2022

(₹ In Lakh except per share data)

Particulars		Quarter Ended			Half Year Ended		Year Ended
		30/09/2022	30/06/2022	30/09/2021	30/09/2022	30/09/2021	31/03/2022
A	Date of start of reporting period	01/07/2022	01/04/2022	01/07/2021	01/04/2022	01/04/2021	01/04/2021
B	Date of end of reporting period	30/09/2022	30/06/2022	30/09/2021	30/09/2022	30/09/2021	31/03/2022
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
I	Revenue From Operations						
	Net sales or Revenue from Operations	277.22	268.42	626.52	545.65	1,281.86	2,141.30
II	Other Income	1.39	-	(2.58)	1.39	3.97	0.95
III	Total Income (I+II)	278.61	268.42	623.94	547.04	1,285.83	2,142.25
IV	Expenses						
(a)	Cost of materials consumed	107.05	69.13	457.27	176.18	945.55	1,722.41
(b)	Purchases of stock-in-trade	64.04	16.85	4.08	80.89	7.19	132.42
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	(25.37)	36.70	95.75	11.33	99.44	1,510.20
(d)	Employee benefit expense	33.86	64.65	91.76	98.51	184.09	286.64
(e)	Finance Costs	8.53	5.18	113.93	13.71	240.51	481.96
(f)	Depreciation and amortisation expense	15.50	15.52	39.06	31.02	84.69	142.55
(g)	Other Expenses	5.71	8.71	3.23	14.42	8.04	26.35
(h)	Manufacturing Expenses	62.39	15.53	94.85	77.92	172.25	300.67
(i)	Sales & Promotion Expenses	50.53	13.40	23.23	63.93	38.94	72.04
(j)	Administrative Expenses	22.30	27.09	22.49	49.39	43.40	86.56
	Total expenses (IV)	344.55	272.75	945.65	617.30	1,824.09	4,761.79
V	Profit/(loss) before exceptional items and tax (III-IV)	(65.94)	(4.33)	(321.71)	(70.26)	(538.26)	(2,619.54)
VI	Exceptional items	187.23	3,206.41	-	3,393.65	-	-
VII	Profit (loss) after exceptional items and before Tax (V-VI)	121.30	3,202.09	(321.71)	3,323.38	(538.26)	(2,619.54)
VIII	Tax Expense	86.06	476.06	(36.75)	562.12	(67.25)	(599.23)
(a)	Current Tax	50.00	200.00	-	250.00	-	-
(b)	(Less):- MAT Credit	-	-	-	-	-	-
(c)	Current Tax Expense Relating to Prior years	-	-	-	-	-	62.49
(d)	Deferred Tax (Asset)/Liabilities	36.06	276.06	(36.75)	312.12	(67.25)	(661.72)
IX	Profit (Loss) for the period from continuing operations (VII-VIII)	35.24	2,726.03	(284.96)	2,761.26	(471.01)	(2,020.31)
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	35.24	2,726.03	(284.96)	2,761.26	(471.01)	(2,020.31)
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)	35.24	2,726.03	(284.96)	2,761.26	(471.01)	(2,020.31)
XV	Other Comprehensive Income						
	a. i). Items that will not be reclassified to profit or loss	0.02	0.02	1.24	0.04	2.47	15.86
	ii). Income tax relating to items that will not be reclassified to profit or loss	-	-	-	-	-	(4.12)
	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	0.02	0.02	1.24	0.04	2.47	11.74
XVI	Total Comprehensive income [Comprising Profit for the Period and Other comprehensive income] (XIV+XV)	35.26	2,726.05	(283.72)	2,761.30	(468.54)	(2,008.57)
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	0.51	39.80	(4.16)	40.31	(6.88)	(29.49)
	Diluted earnings (loss) per share from continuing operation	0.51	39.80	(4.16)	40.31	(6.88)	(29.49)
(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	0.51	39.80	(4.16)	40.31	(6.88)	(29.49)
	Diluted earnings (loss) per share continuing and discontinued operations	0.51	39.80	(4.16)	40.31	(6.88)	(29.49)

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Statement of Standalone Financial Results for the quarter ended on September 30, 2022

Notes on Financial Results:-

1	The above unaudited standalone financial results for the quarter ended September 30, 2022 have been reviewed by the Audit Committee and subsequently approved by the Board of Directors in their respective meetings held on November 9, 2022. The statutory auditors have carried out limited review of above result.
2	The unaudited 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	The company has entered in to Asset Purchase Agreement of its Laminate unit (which includes total land and building) with Greenlam Industries Limited dated June 21, 2022 for a consideration of Rupees 36.00 Crores (Rupees 18.11 Crores for sale of land and building and Rupees 17.89 Crores Movable assets.) The Profit on sale of Land and Building and Movable assets of Rupees 29.46 Crores has been shown as income in the Statement of Profit and loss and has been reflected as an "Exceptional Item" in the Statement of Profit and loss for the quarter ended on June 30, 2022.
4	The company has entered in to One Time Settlement (OTS) with Punjab National Bank (PNB) for its working capital facilities on May 30, 2022 for an amount of Rupees 29.00 Crores, against outstanding dues of Rupees 31.61 Crores, and the difference of Rupees 2.61 Crores has been written back and has been shown as income in the Statement of Profit and loss, and is reflected as an "Exceptional Item" in the Statement of Profit and loss for the quarter ended on June 30, 2022.
5	The Company has entered in to One Time Settlement (OTS) with Bajaj Finserv Limited for its Unsecured Loan on July 20, 2022 for an amount of Rupees 7.15 Crores, against outstanding dues of Rupees 7.22 Crores in books of accounts, and the difference of Rs 0.13 Crores has been written back and has been shown as income in the Statement of Profit and loss, and is reflected as an "Exceptional Item" in the Statement of Profit and loss for the quarter ended on September 30, 2022.
6	As per Indian Accounting Standard 108 on 'Operating Segment' (Ind AS 108), the company has only one reportable segment i.e. Laminate and Doors
7	The figures for the corresponding previous period have been restated/regrouped wherever necessary, to make them comparable.

For, Bloom Dekor Limited

Date :- 9th November, 2022
Place:- Ahmedabad



Dr. Sunil Gupta
Managing Director
DIN : 00012572

Bloom Dekor Limited

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Standalone Statement of Assets and Liabilities as on September 30, 2022

(₹ In Lakh)

Particulars		Half Year Ended	Year ended
A	Date of start of reporting period	30/09/2022	31/03/2022
B	Date of end of reporting period	01/04/2022	01/04/2021
C	Whether results are audited or unaudited	Unaudited	Audited
D	Nature of report standalone or consolidated	Standalone	Standalone
ASSETS			
1	Non-current assets		
a)	Property, Plant and Equipment	293.79	144.80
b)	Other Intangible assets	-	0.44
i)	Financial Assets		
(i)	Investments	4.11	4.11
(ii)	Trade receivables	-	480.21
(iii)	Loans		-
(iv)	Security Deposits	-	-
(v)	Other Financial Assets	0.61	22.49
i)	Deferred tax assets (net)	924.99	1,237.11
j)	Other non-current assets	57.36	37.46
	Total Non-Current Assets	1,280.86	1,926.63
2)	Current assets		
a)	Inventories	650.21	663.77
b)	Financial Assets	-	-
(i)	Investments	-	-
(ii)	Trade receivables	609.18	138.36
(iii)	Cash and cash equivalents	23.61	18.98
(iv)	Bank balances other than(iii) above	-	-
(v)	Loans	0.13	-
c)	Other current assets	33.49	83.09
	Non-Current Assets held for sale	-	654.32
	Total Current Assets	1,316.62	1,558.52
	TOTAL ASSETS	2,597.49	3,485.15
EQUITY & LIABILITIES :			
EQUITY:			
a)	Equity Share Capital	685.00	685.00
b)	Other Equity	(536.21)	(3,297.52)
	Equity attributable to equity holders of the Company	148.79	(2,612.52)
LIABILITIES :			
1)	Non-Current Liabilities		
a)	Financial Liabilities		
(i)	Borrowings	1,223.78	1,885.39
(ii)	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	37.49	53.06
c)	Deferred tax liabilities (Net)		-
d)	Other non-current liabilities		-
	Total Non-Current Liabilities	1,327.25	2,004.44
2)	Current liabilities		
a)	Financial Liabilities		
(i)	Borrowings	-	3,231.85
(ii)	Trade payables		
i)	Total outstanding dues of micro enterprises and small enterprises	-	210.64
ii)	Total outstanding dues of creditors other than micro enterprises and small enterprises	774.84	572.22
(iv)	Other financial liabilities	-	-
b)	Other current liabilities	104.88	66.45
c)	Provisions	12.04	12.07
d)	Current Tax Liabilities (Net)	229.68	-
	Total Current Liabilities	1,121.44	4,093.23
	TOTAL EQUITY AND LIABILITIES	2,597.49	3,485.15

For, Bloom Dekor Limited


Dr. Sunil Gupta
Managing Director
DIN : 00012572

Date :- 9th November, 2022
Place:- Ahmedabad

Bloom Dekor Limited

CIN: L20210GJ1992PLC017341

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Standalone Statement of Cash Flow

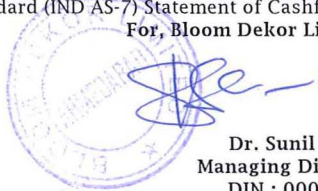
(₹ In Lakh)

Particulars		Half Year Ended	Year ended
		30/09/2022	31/03/2022
A	Date of start of reporting period	01/04/2022	01/04/2021
B	Date of end of reporting period	30/09/2022	31/03/2022
C	Whether results are audited or unaudited	Unaudited	Audited
D	Nature of report standalone or consolidated	Standalone	Standalone
CASH FLOW FROM OPERATING ACTIVITIES			
Net Profit as per P & L A/c. before Income Tax		3,323.38	(2,619.54)
ADD/(LESS): - Adjustment for :			
Depreciation		31.02	142.55
Finance Cost		49.39	481.96
Provision for Gratuity		-	15.86
Loss /(Profit) on sale of Assets		(3,119.02)	(3.12)
Interest Income		(1.39)	(0.95)
Operating Profit before changes in working capital		283.39	(1,983.25)
Movement in Working Capital Changes:			
(Inc)/Dec in Inventories		13.56	2,008.28
(Inc)/Dec in Trade Receivables		9.39	260.56
(Inc)/Dec in Other Current Assets		49.48	102.26
(Inc)/Dec in Trade Payables		29.79	(389.09)
(Inc)/Dec in Provisions		223.46	(8.19)
Cash Generated from Operations		609.06	(9.42)
Direct Taxes paid (Net of refund)		(250.00)	(62.49)
Net Cash Flow From Operating Activities		359.06	(71.91)
CASH FLOW FROM INVESTMENT ACTIVITIES			
Purchase of Property, Plant and Equipment		-	(0.26)
Sale of Property, Plant and Equipment		3,600.00	23.53
Other non-current assets		2.60	98.37
Net Cash From Investment Activities		3,602.60	121.64
CASH FLOW FROM FINANCING ACTIVITIES			
Changes in long term borrowings		(661.61)	154.51
Changes in short term borrowings		(3,231.85)	286.58
Changes in Long term provisions		(15.57)	(11.27)
Interest Income		1.39	0.95
Interest Expense		(49.39)	(481.96)
Net Cash From Financing Activities		(3,957.03)	(51.19)
NET CHANGE IN CASH AND CASH EQUIVALENTS [A+B+C]		4.63	(1.47)
Opening Cash & Cash Equivalents		18.98	20.45
Closing Cash and Cash Equivalents		23.61	18.98

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 :- 9th November, 2022
Place:- Ahmedabad


Dr. Sunil Gupta
Managing Director
DIN : 00012572



Independent Auditors Review Report on the quarterly and year to date Unaudited Financial Results of the Company pursuant to the Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015,as amended

Review Report to,

The Board of Directors

BLOOM DEKOR LIMITED

We have reviewed the accompanying statement of unaudited financial results of **BLOOM DEKOR LIMITED** (the "company") for the quarter ended September 30,2022 and year to date from April 1 2022 to September 30 2022. (the "statement")attached herewith, being submitted by the company pursuant to the requirements of Regulation 33 of the SEBI (Listing obligations & Disclosure Requirements) Regulation, 2015, as amended (the listing Regulation).

The preparation of the Statement in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" as prescribed under Section 133 of Companies Act, 2013,as amended read with relevant rules issued there under and other accounting principles generally accepted in India, read with the circular is the responsibility of the Company's Management and approved by the Board of Directors of the Company. Our responsibility is to express a conclusion on the statement based on our review.

We conducted our review of the statement in accordance with the Standard on Review Engagement (SRE) 2410, "Review of Interim Financial information performed by the Independent Auditor of the Entity" 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.



Basis of Qualified Opinion

1. The Company has trade payables in foreign currency outstanding for more than three years as at 30th September, 2022 amounting to Rs. 1.15 Crores payable to its foreign Suppliers. As explained to us, Currently Management is in the process of evaluating appropriate course of action for compliance with Foreign Exchange Management Act, 1999 and any other applicable law on account of delay in payment of above dues. However, we are unable to comment on the likely outcome and its consequential impact on the financial statements for the quarter ended 30th September, 2022 for non-compliance with any provisions under FEMA Act, 1999 or any other law applicable.

Based on our review conducted as above, *except as mentioned in qualified opinion*, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard ("Ind AS") as specified under Section 133 of Companies Act, 2013 as amended, read with relevant rules issued there under and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of the Regulation, read with the Circular including the manner in which it is to be disclosed, or that it contains any material misstatement.

EMPHASIS OF MATTER

1. The company has entered in to One Time Settlement (OTS) with Bajaj Finserv for its Unsecured Loan on 20th July, 2022 for an amount of Rs 7.15 Crores, against outstanding dues of Rs 7.22 Crores in books of accounts, and the difference of Rs 0.13 Crores has been written back and has been shown as income in the Statement of Profit and loss, and is reflected as an "Exceptional Item" in the Statement of Profit and loss for the quarter ended on 30th September, 2022.



2. The company had sold assets of Laminate Division to M/s Greenlam Industries Limited for a consideration of Rs.36.00 crores vide Agreement dated 21.06.2022. However, certain movable assets having book value of Rs.1.73 crores which were not forming part of the said Laminate Division were inadvertently treated as sold and were accounted for while computing the profit on sale of assets in Q1 of Financial year 2022-23. The company has rectified the aforesaid error in the current quarter and accordingly an amount of Rs. 1.73 Crores has been shown as additional profit under "Exceptional Item" in the statement of profit and loss account for the quarter ended 30th September 2022.

Our report is not modified in respect of this matter of Emphasis.

Date:09-11-2022

Place: Ahmedabad



For Parikh & Majmudar
Chartered Accountants
FRNNO 107525W

[Signature]
C.A DR HITEN PARIKH
PARTNER
M.No. 040230

UDIN: 22040230BCQQNM7170