

Date: November 9, 2023

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, 2023

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, 2023, which was commenced at 04:30 P.M. and concluded at 05:40 P.M., have apart from other businesses; Considered, approved and taken on record the unaudited Financial Results of the Company for the quarter ended on September 30, 2023 along with Limited Review Reports.

In this regards, we are submitting the followings:

1. Unaudited Financial Results for the quarter ended on September 30, 2023;
2. Limited Review Reports;

Kindly take the same on your record and oblige us.

Thanking You,

Yours Faithfully

For, Bloom Dekor Limited


Tushar Donda
Company Secretary



Bloom Dekor Limited
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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, Thaltej-380059, Ahmedabad, Gujarat, India

Statement of Standalone Financial Results for the quarter ended on September 30, 2023

(₹ In Lakh except per share data)

Particulars	Quarter Ended			Half Year Ended		Year Ended	
	30/09/2023	30/06/2023	30/09/2022	30/09/2023	30/09/2022	31/03/2023	
A	Date of start of reporting period						31/03/2022
	01/07/2023	01/04/2023	01/07/2022	01/04/2023	01/04/2022	01/04/2022	
B	Date of end of reporting period						31/03/2023
	30/09/2023	30/06/2023	30/09/2022	30/09/2023	30/09/2022	31/03/2023	
C	Whether results are audited or unaudited						Audited
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited	
D	Nature of report standalone or consolidated						Standalone
	Standalone	Standalone	Standalone	Standalone	Standalone	Standalone	
I	Revenue From Operations						
	Net sales or Revenue from Operations	163.36	183.94	277.22	347.30	545.65	1,097.22
II	Other Income						
		1.74	0.40	1.39	2.14	1.39	10.98
III	Total Income (I+II)						1,108.20
IV	Expenses						
(a)	Cost of materials consumed	66.46	14.50	107.05	80.96	176.18	724.26
(b)	Purchases of stock-in-trade	50.11	115.46	64.04	165.57	80.89	208.61
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	2.61	(1.14)	(25.37)	1.47	11.33	69.76
(d)	Employee benefit expense	34.66	29.22	33.86	63.87	98.51	172.18
(e)	Finance Costs	3.59	1.84	8.53	5.42	13.71	18.53
(f)	Depreciation and amortisation expense	16.55	16.82	15.50	33.37	31.02	68.78
(g)	Other Expenses	7.22	0.83	5.71	8.05	14.42	344.32
(h)	Manufacturing Expenses	11.12	8.90	62.39	20.02	77.92	-
(i)	Sales & Promotion Expenses	17.79	14.91	50.53	32.69	63.93	-
(j)	Administrative Expenses	14.00	13.71	22.30	27.72	49.39	-
	Total expenses (IV)	224.10	215.05	344.55	439.16	617.30	1,606.44
V	Profit/(loss) before exceptional items and tax (III-IV)						(498.24)
		(59.00)	(30.71)	(65.94)	(89.71)	(70.26)	(498.24)
VI	Exceptional items						
		-	-	187.23	-	3,393.65	3,393.65
VII	Profit (loss) after exceptional items and before Tax (V-VI)						2,895.41
		(59.00)	(30.71)	121.30	(89.71)	3,323.38	2,895.41
VIII	Tax Expense						
(a)	Current Tax	(35.65)	(7.48)	86.06	(43.13)	562.12	748.71
(b)	(Less):- MAT Credit	-	-	50.00	-	250.00	-
(c)	Current Tax Expense Relating to Prior years	-	-	-	-	-	-
(d)	Deferred Tax (Asset)/Liabilities	(35.65)	(7.48)	36.06	(43.13)	312.12	748.71
IX	Profit (Loss) for the period from continuing operations (VII-VIII)						2,146.70
		(23.35)	(23.23)	35.24	(46.58)	2,761.26	2,146.70
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						2,146.70
		(23.35)	(23.23)	35.24	(46.58)	2,761.26	2,146.70
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)						2,146.70
		(23.35)	(23.23)	35.24	(46.58)	2,761.26	2,146.70
XV	Other Comprehensive Income						
a. i.	Items that will not be reclassified to profit or loss	4.15	4.15	0.02	8.30	0.04	22.42
ii.	Income tax relating to items that will not be reclassified to profit or loss	-	-	-	-	-	(5.83)
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	4.15	4.15	0.02	8.30	0.04	16.59
XVI	Total Comprehensive income [Comprising Profit for the Period and Other comprehensive income] (XIV+XV)						2,163.29
		(19.21)	(19.08)	35.26	(38.29)	2,761.30	2,163.29
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	(0.34)	(0.28)	0.51	(0.68)	40.31	31.34
	Diluted earnings (loss) per share from continuing operation	(0.34)	(0.28)	0.51	(0.68)	40.31	31.34
(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	(0.34)	(0.28)	0.51	(0.68)	40.31	31.34
	Diluted earnings (loss) per share continuing and discontinued operations	(0.34)	(0.28)	0.51	(0.68)	40.31	31.34

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Statement of Standalone Financial Results for the quarter ended on September 30, 2023

Notes on Financial Results:-

1	The Hon'ble National Company Law Tribunal (NCLT) Ahmedabad Bench vide its Order dated 11th October, 2023 in CP(IB)/127/AHM/2020 admitted the Corporate Debtor ('the Company') into Corporate Insolvency Resolution Process (CIRP) under section 9(5)(i) of the Insolvency and Bankruptcy Code and appointed Insolvency Resolution Professional (IRP).
2	The above unaudited standalone financial results for the quarter ended September 30, 2023 have been reviewed by the Audit Committee and subsequently approved by the Board of Directors in their respective meetings held on November 9, 2023. The statutory auditors have carried out limited review of above result.
3	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.
4	As per Indian Accounting Standard 108 on 'Operating Segment' (Ind AS 108), the company has only one reportable segment i.e. Laminates and Doors
5	The figures for the corresponding previous period have been restated/regrouped wherever necessary, to make them comparable.
6	The above unaudited standalone financial results for the quarter ended September 30, 2023 pertain to period prior to the admission of CIRP process and accordingly, Dr. Sunil Gupta, Managing Director (suspended due to CIRP) has confirmed and certified that financial results for the quarter ended on September 30, 2023 do not contain any false or misleading statement or figures and do not omit any material fact which may make the statements or figures contained therein misleading. Based on above representation, CA Vineeta Maheshwari, acting in the capacity of IRP, has signed this result.
7	The financial results for quarter and half year ended on 30th September, 2023 have been taken on record by the RP while exercising the powers of the Board of Directors of the Company, in good faith, solely for the purpose of compliance and discharging her duties which has been conferred upon her as per the provisions of the IBC. The RP has relied upon the certifications, representations and statements made by the officials of the Company in relation to these financial results.

For, Bloom Dekor Limited

Date :- 9th November, 2023

Place:- Ahmedabad

Dr. Sunil Gupta
(Managing Director)
DIN:00012572

CA Vineeta Maheshwari
IRP for Bloom Dekor Limited
IBBI/IPA-001/IP-P00185/2017-2018/10364

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Standalone Statement of Assets and Liabilities as on September 30, 2023

		(₹ In Lakh)	
Particulars		Half Year Ended	Year ended
		30/09/2023	31/03/2023
A	Date of start of reporting period	01/04/2023	01/04/2022
B	Date of end of reporting period	30/09/2023	31/03/2023
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	226.39	284.28
b)	Right to Use Assets	35.07	39.64
c)	Other Intangible assets	0.44	0.44
i)	Financial Assets		
(i)	Investments		4.11
(ii)	Trade receivables	408.61	444.64
(iii)	Loans		-
(iv)	Security Deposits	-	-
(v)	Other Financial Assets	1.53	1.58
i)	Deferred tax assets (net)	525.70	482.57
j)	Other non-current assets	57.87	57.67
	Total Non-Current Assets	1,255.62	1,314.93
2)	Current assets		
a)	Inventories	236.12	232.66
b)	Financial Assets	-	-
(i)	Investments	-	-
(ii)	Trade receivables	48.06	26.63
(iii)	Cash and cash equivalents	8.88	12.48
(iv)	Bank balances other than(iii) above	-	-
(v)	Loans	0.68	1.14
(vi)	Others (to be specified)	-	-
c)	Current Tax Assets (Net)	-	-
c)	Other current assets	20.25	18.77
	Non-Current Assets held for sale	-	-
	Total Current Assets	313.99	291.69
	TOTAL ASSETS	1,569.61	1,606.62
	EQUITY & LIABILITIES :		
	EQUITY:		
a)	Equity Share Capital	685.00	685.00
b)	Other Equity	(1,192.79)	(1,154.50)
	Equity attributable to equity holders of the Company	(507.79)	(469.50)
	LIABILITIES :		
1)	Non-Current Liabilities		
a)	Financial Liabilities		
(i)	Borrowings	1,213.78	1,213.78
(ii)	Lease liabilities	31.50	35.26
(iii)	Trade payables		-
i)	Total outstanding dues of micro enterprises and small enterprises	198.65	136.28
ii)	Total outstanding dues of creditors other than micro enterprises and small enterprises	380.04	375.52
(iv)	Other financial liabilities	2.00	2.00
b)	Provisions	20.28	20.28
c)	Deferred tax liabilities (Net)		-
d)	Other non-current liabilities		-
	Total Non-Current Liabilities	1,846.25	1,783.13
2)	Current liabilities		
a)	Financial Liabilities		
(i)	Borrowings	26.69	
(ii)	Lease liabilities	7.34	6.35
(iii)	Trade payables		
i)	Total outstanding dues of micro enterprises and small enterprises	2.66	67.77
ii)	Total outstanding dues of creditors other than micro enterprises and small enterprises	132.29	112.08
(iv)	Other financial liabilities	-	-
b)	Other current liabilities	59.06	102.33
c)	Provisions	3.11	4.45
d)	Current Tax Liabilities (Net)		-
	Total Current Liabilities	231.15	292.99
	TOTAL EQUITY AND LIABILITIES	1,569.61	1,606.61

For, Bloom Dekor Limited

Date :- 9th November, 2023

Place:- Ahmedabad

Dr. Sunil Gupta
(Managing Director)

DIN:00012572

CA Vineeta Maheshwari
IRP for Bloom Dekor Limited

IBBI/IPA-001/IP-P00185/2017-2018/10364

Bloom Dekor Limited

CIN: L20210GJ1992PLC017341

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Standalone Statement of Cash Flow

(₹ In Lakh)

Particulars		Half Year Ended	Year ended
		30/09/2023	31/03/2023
A	Date of start of reporting period	01/04/2023	01/04/2022
B	Date of end of reporting period	30/09/2023	31/03/2023
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		(89.71)	2,895.41
ADD/(LESS): - Adjustment for :			
Depreciation		33.37	68.78
Finance Cost		5.42	18.53
Provision for Gratuity		8.30	
Loss /(Profit) on sale of Assets		(0.82)	(3,119.01)
Interest Income		-	(0.14)
Operating Profit before changes in working capital		(43.44)	(136.43)
Movement in Working Capital Changes:			
(Inc)/Dec in Inventories		(3.46)	431.10
(Inc)/Dec in Trade Receivables		14.59	149.45
(Inc)/Dec in Other Current Assets		(0.98)	63.19
(Inc)/Dec in Trade Payables		(22.77)	(119.31)
(Inc)/Dec in Provisions		(1.34)	(7.62)
Cash Generated from Operations		(57.39)	380.38
Direct Taxes paid (Net of refund)			-
Net Cash Flow From Operating Activities		(57.39)	380.38
CASH FLOW FROM INVESTMENT ACTIVITIES			
Purchase of Property, Plant and Equipment		-	(72.01)
Sale of Property, Plant and Equipment		34.01	3,597.44
Other non-current assets		(1.48)	0.70
Net Cash From Investment Activities		32.53	3,526.13
CASH FLOW FROM FINANCING ACTIVITIES			
Changes in long term borrowings		-	(636.35)
Changes in short term borrowings		26.69	(3,225.49)
Changes in Long term provisions		-	(32.78)
Interest Income		-	0.14
Interest Expense		(5.42)	(18.53)
Net Cash From Financing Activities		21.26	(3,913.01)
NET CHANGE IN CASH AND CASH EQUIVALENTS [A+B+C]		(3.60)	(6.50)
Opening Cash & Cash Equivalents		12.48	18.98
Closing Cash and Cash Equivalents		8.88	12.48

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, 2023
 Place:- Ahmedabad

Dr. Sunil Gupta
 (Managing Director)
 DIN:00012572

CA Vineeta Maheshwari
 IRP for Bloom Dekor Limited
 IBBI/IPA-001/IP-P00185/2017-2018/10364

**CHARTERED ACCOUNTANTS**

CA. (DR). HITEN PARIKH
M.Com., LL.B., FCA., PH.D., IP
CA. SANJAY MAJMUDAR
B.Com., LL.B., FCA
CA. SATWIK DURKAL
B.Com., FCA
CA. KOMAL MAJMUDAR
B.Com., FCA, DISA, IFRS

**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,
Insolvency Resolution Professional
BLOOM DEKOR LIMITED

We have reviewed the accompanying statement of unaudited financial results of **BLOOM DEKOR LIMITED** (the "company") for the quarter ended 30th June, 2023. (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 Regulations).

This Statement, which is the responsibility of the Company's Management and approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34, "Interim Financial Reporting" ("Ind AS 34") prescribed under section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulations 33 of the Listing Regulations. 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 Engagements (SRE) 2410 'Review of Interim Financial Information Performed by the Independent Auditor of the Entity' issued by the Institute of Chartered Accountants of India (ICAI). This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free from material misstatement. A review of interim financial information consists of making inquiries, primarily of the Company's personnel responsible for financial and accounting matters and applying analytical and other review procedures. A review is



substantially less in scope than an audit conducted in accordance with Standards on Auditing specified under section 143(10) of the Companies Act, 2013 and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. 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 , 2023 amounting to Rs. 130.96 lakhs 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 June, 2023 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 the aforesaid Indian Accounting Standard ("Ind AS") specified under section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulations 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.



EMPHASIS MATTER:

- 1) The company is having accumulated losses (after taking into account the balance of reserves) of Rs 1192.79 lakhs as at 30.09.2023 and the net worth of the company is negative. This Indicates that material uncertainty exists that may cast significant doubt on the company's ability to continue as going concern and therefore the company may be unable to realize its assets and discharge its liabilities in the normal course of business. The ultimate outcome of this matter is at present not ascertainable. Accordingly we are unable to comment on the consequential impact, if any on the accompanying standalone financial statement. The above factors cast a significant uncertainty on the company's ability to continue as going concern.

Our Conclusion is not modified in respect of above matters

OTHER MATTER

Refer Note 1 to the financial results which states about the Order of Hon'ble National Company Law Tribunal (NCLT) Ahmedabad Bench dated 11th October, 2023 in CP(IB)/127/AHM/2020 which has admitted the Corporate Debtor ('the Company') into Corporate Insolvency Resolution Process (CIRP) under section 9(5)(i) of the Insolvency and Bankruptcy Code and appointed Insolvency Resolution Professional (IRP).

Date:09-11-2023

Place: Ahmedabad



For Parikh & Majmudar
Chartered Accountants
FRNNO 107525W


CA SATWIK DURKAL
PARTNER
M.No. 107628
UDIN: 23107628BHAMZE3710