

Date: February 14, 2022

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

Dear Sir,

**Sub: Submission of Unaudited Financial Result of the Company for the quarter ended on December 31, 2021 along with Limited Review.**

**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. Unaudited Financial Results for the quarter ended on December 31, 2021;
2. Limited Review Report.

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



**Dr. Sunil Gupta**  
Managing Director  
DIN 00012572

Place: Ahmedabad

**Bloom Dekor Limited**  
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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 ended on December 31, 2021

(\* In Lakh except per share data)

Particulars	Quarter Ended			Year to Date		Year Ended
	31/12/2021	30/09/2021	31/12/2020	31/12/2021	31/12/2020	31/03/2021
<b>A</b>	<b>Date of start of reporting period</b>	<b>01/10/2021</b>	<b>01/07/2021</b>	<b>01/10/2020</b>	<b>01/04/2021</b>	<b>01/04/2020</b>
<b>B</b>	<b>Date of end of reporting period</b>	<b>31/12/2021</b>	<b>30/09/2021</b>	<b>31/12/2020</b>	<b>31/12/2020</b>	<b>31/03/2021</b>
<b>C</b>	<b>Whether results are audited or unaudited</b>	<b>Unaudited</b>	<b>Unaudited</b>	<b>Unaudited</b>	<b>Unaudited</b>	<b>Audited</b>
<b>D</b>	<b>Nature of report standalone or consolidated</b>	<b>Standalone</b>	<b>Standalone</b>	<b>Standalone</b>	<b>Standalone</b>	<b>Standalone</b>
<b>I</b>	<b>Revenue From Operations</b>					
	Net sales or Revenue from Operations	524.65	626.52	904.17	1,806.51	2,423.62
<b>II</b>	Other Income	(4.11)	(2.58)	16.25	(0.14)	37.43
<b>III</b>	<b>Total Income (I+II)</b>	<b>520.54</b>	<b>623.94</b>	<b>920.42</b>	<b>1,806.37</b>	<b>2,453.95</b>
<b>IV</b>	<b>Expenses</b>					
(a)	Cost of materials consumed	462.15	457.27	347.12	1,407.70	1,685.23
(b)	Purchases of stock-in-trade	9.24	4.08	23.51	16.43	96.86
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	1,142.42	95.75	225.13	1,241.85	334.90
(d)	Employee benefit expense	58.78	91.76	127.28	242.87	304.64
(e)	Finance Costs	122.32	113.93	117.74	362.82	350.15
(f)	Depreciation and amortisation expense	38.04	39.06	51.58	122.73	152.92
(g)	Other Expenses	2.82	3.23	6.28	10.85	12.82
(h)	Manufacturing Expenses	71.00	94.85	97.68	243.26	266.42
(i)	Sales & Promotion Expenses	18.63	23.23	30.57	57.58	96.19
(j)	Administrative Expenses	18.93	22.49	23.83	62.33	68.99
	<b>Total expenses (IV)</b>	<b>1,944.33</b>	<b>945.65</b>	<b>1,050.72</b>	<b>3,768.43</b>	<b>2,797.32</b>
<b>V</b>	<b>Profit/(loss) before exceptional items and tax (III-IV)</b>	<b>(1,423.79)</b>	<b>(321.71)</b>	<b>(130.31)</b>	<b>(1,962.05)</b>	<b>(343.37)</b>
<b>VI</b>	Exceptional items	-	-	-	-	-
<b>VII</b>	<b>Profit (loss) after exceptional items and before Tax (V-VI)</b>	<b>(1,423.79)</b>	<b>(321.71)</b>	<b>(130.31)</b>	<b>(1,962.05)</b>	<b>(343.37)</b>
<b>VIII</b>	<b>Tax Expense</b>	<b>(256.50)</b>	<b>(36.75)</b>	<b>(30.51)</b>	<b>(323.75)</b>	<b>(90.52)</b>
(a)	Current Tax	-	-	-	-	-
(b)	(Less):- MAT Credit	-	-	-	-	-
(c)	Current Tax Expense Relating to Prior years	-	-	-	-	(4.89)
(d)	Deferred Tax (Asset)/Liabilities	(256.50)	(36.75)	(30.51)	(323.75)	(90.52)
<b>IX</b>	<b>Profit (Loss) for the period from continuing operations (VII-VIII)</b>	<b>(1,167.29)</b>	<b>(284.96)</b>	<b>(99.80)</b>	<b>(1,638.30)</b>	<b>(252.85)</b>
<b>X</b>	Profit/(loss) from discontinued operations	-	-	-	-	-
<b>XI</b>	Tax expenses of discontinued operations	-	-	-	-	-
<b>XII</b>	<b>Profit/(loss) from Discontinued operations (after tax) (X-XI)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>XIII A</b>	<b>Profit(Loss) For Period Before Minority Interest</b>	<b>(1,167.29)</b>	<b>(284.96)</b>	<b>(99.80)</b>	<b>(1,638.30)</b>	<b>(252.85)</b>
<b>XIII B</b>	Share Of Profit / Loss of Associates and joint ventures accounted for using equity method	-	-	-	-	-
<b>XIII C</b>	Profit/Loss Of Minority Interest	-	-	-	-	-
<b>XIV</b>	<b>Profit (Loss) for the period (XIII A + XIII B + XIII C)</b>	<b>(1,167.29)</b>	<b>(284.96)</b>	<b>(99.80)</b>	<b>(1,638.30)</b>	<b>(252.85)</b>
<b>XV</b>	<b>Other Comprehensive Income</b>					
	a. i). Items that will not be reclassified to profit or loss	1.24	1.24	0.17	3.71	0.51
	ii). Income tax relating to items that will not be reclassified to profit or loss	-	-	-	-	(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	-	-	-	-	-
	<b>Total Comprehensive income</b>	<b>1.24</b>	<b>1.24</b>	<b>0.17</b>	<b>3.71</b>	<b>0.51</b>
<b>XVI</b>	<b>Total Comprehensive income [Comprising Profit for the Period and Other comprehensive income] (XIV+XV)</b>	<b>(1,166.05)</b>	<b>(283.72)</b>	<b>(99.64)</b>	<b>(1,634.60)</b>	<b>(252.35)</b>
<b>XVII</b>	<b>Details of equity share capital</b>					
	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/-
<b>XIX</b>	<b>Earnings per share</b>					
(a)	<b>Earnings per share (not annualised for quarter ended)</b>					
	Basic earnings (loss) per share from continuing operation	(17.04)	(4.16)	(1.46)	(23.92)	(3.69)
	Diluted earnings (loss) per share from continuing operation	(17.04)	(4.16)	(1.46)	(23.92)	(3.69)
(b)	<b>Earnings per share (not annualised for quarter ended)</b>					
	Basic earnings (loss) per share from discontinued operation	-	-	-	-	-
	Diluted earnings (loss) per share from discontinued operation	-	-	-	-	-
(c)	<b>Earnings per share (not annualised for quarter ended)</b>					
	Basic earnings (loss) per share from continuing and discontinued operations	(17.04)	(4.16)	(1.46)	(23.92)	(3.69)
	Diluted earnings (loss) per share continuing and discontinued operations	(17.04)	(4.16)	(1.46)	(23.92)	(3.69)





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## Notes on Financial Results:-

1	The above results have been reviewed by the Audit Committee and approved by the Board of Directors of the Company at their respective meetings held on Monday, February 14, 2022.
2	The above results 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.
3	The Statutory Auditors of the Company have carried out Limited Review of above results as per Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015.
4	<p>In terms of SEBI Circular No. SEBI/HO/CFD/CMD1/CIR/P/2020/84 dated May 20, 2020, we hereby informed you that the Company's operations and financial results for the quarter have been adversely impacted by COVID-19 pandemic. The Company is monitoring the situation closely and the operations are being resumed in a phased manner from May 2020 onwards considering various Government guidelines. Due to the same, the results for the quarter are not comparable with those of the previous quarters.</p> <p>Based on the assessments made, the Company expects to recover the carrying value of its assets including inventories, receivables, investments and other financial and non-financial assets in the ordinary course of business based on the internal and external information available upto the date of approval of these standalone financial results. The Company has also assessed the impact of this whole situation on its capital and financial resources, profitability, liquidity position, etc.</p> <p>The Company is continuously monitoring any material changes in future economic conditions and the consequent impact on its business, if any. The Company had taken the adequate precautions for safety and well-being of the employees since resumption of its operations.</p>
5	As per the past practice followed by the company, the valuation of Inventory is at lower of the Cost or Net Realisable Value (Value). During the quarter under review, based on the actual value realized by the company for disposal of certain old items of Stock, treating the as same as NRV, the company has reduced the valuation of inventory by as sum of Rs 10.90 Crores, which has resulted in increase in the loss during the quarter by the said amount.
6	Previous year's/period's figure have been regrouped/rearranged wherever necessary.

Date :- 14-Feb-22

Place:- Ahmedabad



For, Bloom Dekor Limited

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 December 31, 2021 and year to date from April 1 2021 to December 31 2021. (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.





Based on our review conducted as above, 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 is having accumulated losses (after taking into account the balance of reserves) of Rs 2923.53 lakhs as at 31.12.2021 and the net worth of the company is negative. The Company is making sincere efforts for the revival of the Business & the management is confident to recover the losses through improved profitability in foreseeable future. Therefore no provision for the impairment has been made and accounts for the year have been prepared on "going concern basis."
2. As per the past practice followed by the company the valuation of Inventory is at lower of the Cost or Net Realisable Value (Value) .During the quarter under review, based on the actual value realized by the company for disposal of certain old items of Stock, treating the as same as NRV, the company has reduced the valuation of inventory by as sum of Rs 10.90 Crores, which has resulted in increase in the loss during the quarter by the said amount.

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

Date:14-02-2022

Place: Ahmedabad



For Parikh & Majmudar  
Chartered Accountants  
FRNNO 107525W

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

UDIN: 22040230ACDARP9127