

Date: February 11, 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 February 11, 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 February 11, 2023, which was commenced at 01:00 P.M. and concluded at 02:15 P.M., have apart from other businesses;

1. Considered, approved and taken on record the Unaudited Financial Results of the Company for the quarter ended on December 31, 2022 along with Limited Review Report.

In this regards, we have attached herewith;

- *Unaudited Standalone Financial Results for the quarter ended on December 31, 2022;*
- *Limited Review Reports;*

2. Appointed Mr. Anand Lavingia, Peer Reviewed Practicing Company Secretary as Secretarial Auditor of the Company for obtaining the Secretarial Audit Report for the financial year 2022-23.

(Details as required under Regulation 30 and brief Profile of Mr. Anand Lavingia, Peer Reviewed Practicing Company Secretary is attached herewith as Annexure 2);

3. Appointed M/s. B. T. Vora & Co., Chartered Accountant as Internal Auditor of the Company for the financial year 2023-24.

(Details as required under Regulation 30 and brief Profile of M/s. B. T. Vora & Co., Chartered Accountant is attached herewith as Annexure 3).

Kindly take the same on your record and oblige us.

Thanking You,

Yours Faithfully

For, Bloom Dekor Limited

Tushar Donda
Company Secretary
Membership Number: A39941
eCSIN Number: EA039941A000012430

Place: Ahmedabad

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

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1800 233 25666(Bloom)



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 December 31, 2022

Particulars	Quarter Ended			Half Year Ended			(₹ In Lakh except per share data)
	31/12/2022	30/09/2022	31/12/2021	31/12/2022	31/12/2021	31/03/2022	
A Date of start of reporting period	01/10/2022	01/07/2022	01/10/2021	01/04/2022	01/04/2021	01/04/2021	
B Date of end of reporting period	31/12/2022	30/09/2022	31/12/2021	31/12/2022	31/12/2021	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	Q3	Q2	2021	Till			
Net sales or Revenue from Operations	280.85	277.22	524.65	826.50	1,806.51	2,141.30	
II Other Income	1.42	1.39	(4.11)	2.81	(0.14)	0.95	
III Total Income (I+II)	282.27	278.61	520.54	829.31	1,806.37	2,142.25	
IV Expenses							
(a) Cost of materials consumed	136.54	107.05	462.15	312.72	1,407.70	1,722.41	
(b) Purchases of stock-in-trade	60.82	64.04	9.24	141.71	16.43	132.42	
(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	29.51	(25.37)	1,142.42	40.84	1,241.85	1,510.20	
(d) Employee benefit expense	37.80	33.86	58.78	136.31	242.87	286.64	
(e) Finance Costs	2.02	8.53	122.32	15.73	362.82	481.96	
(f) Depreciation and amortisation expense	19.21	15.50	38.04	50.23	122.73	142.55	
(g) Other Expenses	0.49	5.71	2.82	14.91	10.85	26.35	
(h) Manufacturing Expenses	12.38	62.39	71.00	90.30	243.26	300.67	
(i) Sales & Promotion Expenses	17.09	50.53	18.63	81.02	57.58	72.04	
(j) Administrative Expenses	13.50	22.30	18.93	62.89	62.33	86.56	
Total expenses (IV)	329.35	344.55	1,944.33	946.65	3,768.43	4,761.79	
V Profit/(loss) before exceptional items and tax (III-IV)	(47.08)	(65.94)	(1,423.79)	(117.34)	(1,962.05)	(2,619.54)	
VI Exceptional items	-	187.23	-	3,393.65	-	-	
VII Profit (loss) after exceptional items and before Tax (V-VI)	(47.08)	121.30	(1,423.79)	3,276.30	(1,962.05)	(2,619.54)	
VIII Tax Expense	(23.91)	86.06	(256.50)	538.21	(323.75)	(599.23)	
(a) Current Tax	-	50.00	-	250.00	-	-	
(b) (Less):- MAT Credit	-	-	-	-	-	-	
(c) Current Tax Expense Relating to Prior years	-	-	-	-	-	62.49	
(d) Deferred Tax (Asset)/Liabilities	(23.91)	36.06	(256.50)	288.21	(323.75)	(661.72)	
IX Profit (Loss) for the period from continuing operations (VII-VIII)	(23.17)	35.24	(1,167.29)	2,738.09	(1,638.30)	(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	(23.17)	35.24	(1,167.29)	2,738.09	(1,638.30)	(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)	(23.17)	35.24	(1,167.29)	2,738.09	(1,638.30)	(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	0.06	3.71	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	0.06	3.71	11.74	
XVI Total Comprehensive income [Comprising Profit for the Period and Other comprehensive income] (XIV+XV)	(23.15)	35.26	(1,166.05)	2,738.15	(1,634.60)	(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	(0.34)	0.51	(17.04)	39.97	(23.92)	(29.49)	
Diluted earnings (loss) per share from continuing operation	(0.34)	0.51	(17.04)	39.97	(23.92)	(29.49)	
(b) Earnings per share (not annualised for quarter ended)							

Bloom Dekor Limited

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Statement of Standalone Financial Results for the quarter ended on December 31, 2022

	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)	0.51	(17.04)	39.97	(23.92)	(29.49)
	Diluted earnings (loss) per share continuing and discontinued operations	(0.34)	0.51	(17.04)	39.97	(23.92)	(29.49)

Notes on Financial Results:-

1	The above unaudited standalone financial results for the quarter ended December 31, 2022 have been reviewed by the Audit Committee and subsequently approved by the Board of Directors in their respective meetings held on February 11, 2023. 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 had 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 had 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 had 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 7.28 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


Dr. Sunil Gupta
Managing Director
DIN : 00012572

Date :- 11th February, 2023
Place:- Ahmedabad

CHARTERED ACCOUNTANTS

CA. (DR). HITEN PARIKH
M.Com., LL.B., FCA., PH.D.

CA. SANJAY MAJMUDAR
B.Com., LL.B., FCA

**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, 2022 and year to date from April 1 2022 to December 31 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 of interim financial information consists of making inquiries, primarily of persons 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 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 31st December 2022 amounting to Rs. 1.30 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 31st December, 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.

Date: 11-02-2023

Place: Ahmedabad



for Parikh & Majmudar
Chartered Accountants
FRNNO 107525W


C.A DR HITEN PARIKH
PARTNER
M.No. 040230
UDIN: 23040230BGWEKZ7783

Annexure-2

**DETAILS AS REQUIRED UNDER REGULATION 30 AND BRIEF PROFILE OF
MR. ANAND LAVINGIA, PEER REVIEWED PRACTICING COMPANY SECRETARY**

Sr. No.	Particulars	Details
1.	Name	Mr. Anand Lavingia, Peer Reviewed Practicing Company Secretary
2.	Designation	Secretarial Auditor
3.	Reason for changes	Appointment as Secretarial Auditor
4.	Date of Appointment & Term of Appointment	11/02/2023 F.Y. 2022-23
5.	Brief Profile	Annexed herewith
6.	Disclosure of Relationship between Directors	Nil



My Profile:-

I started practice in the year 2011, venturing into a corporate compliance sector and redefining the diligence practice. I firmly believe in establishing high-performance standards added with continuous refinement and a measurable client satisfaction. I help my clients to develop the ideas, nurture it and join hands with them in converting that idea into reality by way of our prudence in law, finance and other allied activities. My team is backed by experienced & skilled legal and accounting professionals having experience in various areas of law like Company Laws, Security Laws, Labour Laws, Bankruptcy Laws, Taxation Laws, etc. I further offer prominent advisory services in the field of public offer, listing, delisting, merger and acquisition, takeover, buyback, equity/debt placement and other stock exchanges related ancillary services.

Signature:



Name of Practicing Company Secretary: Anand Lavingia

Place: Ahmedabad

Membership No.: A26458;

COP: 11410

Annexure-3

**DETAILS AS REQUIRED UNDER REGULATION 30 AND BRIEF PROFILE OF
M/S. B. T. VORA & CO., CHARTERED ACCOUNTANT**

Sr. No.	Particulars	Details
1.	Name	M/s. B. T .Vora & Co., Chartered Accountants
2.	Designation	Internal Auditor
3.	Reason for changes	Appointment as Internal Auditor
4.	Date of Appointment & Term of Appointment	11/02/2023 F.Y. 2023-24
5.	Brief Profile	Annexed herewith
6.	Disclosure of Relationship between Directors	Nil



FIRM PROFILE

1.	Name of the Firm	B. T. Vora & Co.
2.	Address	706 , Hemkoot Complex, B/h. LIC Building, Ashram Road, Ahmedabad-380009
3.	Name of Partners	Shri Bharat T. Vora and Shri Chirag A. Sheth
4.	ICAI Membership No.	013046 and 180506
5.	Firm Registration No.	123652W
6.	Years of Starting Practice	November, 1971
7.	GSTIN	24AAUFB8284D1Z5
8.	Staff Strength	
	(a) No. of Articled Clerk	2
	(b) Qualified Assistant	1
	(c) Other Staff	1
9.	Audit Experience	
(A)	Statutory Audit and Tax Audit of Manufacturing and Trading Companies	1. Gujarat State Seeds Corporation Limited from F.Y.1992-93 and 1993-94
		2. Bloom Dekor Limited from F.Y.1998-99 to F.Y.2013-14
		3. Suncare Traders Limited from F.Y. 2001-02 to F.Y.2016-17
		4. Gujarat Persalts Pvt. Ltd. from F.Y.1989-90 to F.Y.2016-17 and continue
		5. Maulikem Products Pvt. Ltd. from F.Y.1997-98 to F.Y.2016-17 and continue
		6. Electronic Instrumentation and Controls Pvt. Ltd. from F.Y.1994-95 to F.Y.2016-17 and continue
		7. Hasmukh Furniture Pvt. Ltd. from F.Y.2013-14 to F.Y.2016-17 and continue
		8. Hasmukh Interiors Pvt. Ltd. from F.Y.2013-14 to F.Y.2016-17
(B)	Tax Audit of Partnership and Proprietary Manufacturing and Trading and Service Sector Firm	More than 35
(C)	Statutory Bank Branch Audit	1. Bank of India various Branches from 1979 to 1984 (6 Years)
		2. Uco Bank various Branch for 1988-89
		3. State Bank of Saurashtra from 1996-97 to 1998-99 and F.Y.2007-08 (4 Years)
		4. Syndicate bank from F.Y.2012-13 to 2014-15 (3 Years)
		5. Bank of Baroda for F.Y.2005-06
(D)	Income Expenditure and Inspection of Various Banks	1. Dena Bank for 1988,1989,1990-1991,1991-92,1992-93,1993-94,1995-96,1996-97,1997-98,2000-01,2001-02 (11 Years)
(E)	Concurrent Audit	1. Bank of India for 2002-03 and 2003-04 (2 Years)
		2. State Bank of Saurashtra for F.Y.2004-05