

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 Secretar** 

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

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Regd. Office: Survey No. 275, At & Post: Dhanap, N. H. No. 8, Opp. Ambemata Temple, Tal. & Dist.: Gandhinagar - 382 355, Gujarat, India CIN: L20210GJ1992PLC017341



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 guarter ended on September 30, 2023

Statement of Standalone Financial Results for the quarter ended on September 30, 2023 (3 In Lakh except per share data)							
	Quarter Ended				Half Year Ended Year Ended		
	Particulars		30/06/2023	30/09/2022	30/09/2023	30/09/2022	31/03/2023
Α	Date of start of reporting period	30/09/2023 01/07/2023	01/04/2023	01/07/2022	01/04/2023	01/04/2022	01/04/2022
В	Date of end of reporting period	30/09/2023	30/06/2023	30/09/2022	30/09/2023	30/09/2022	31/03/2023
С	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	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 (l+Il)	165.10	184.34	278.61	349.44	547.04	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 Changes in inventories of finished goods, work-in-progress	50.11	115.46	64.04	165.57	80.89	208.61
(c)	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) (i)	Manufacturing Expenses Sales & Promotion Expenses	11.12 17.79	8.90 14.91	62.39 50.53	20.02 32.69	77.92 63.93	-
(j)	Administrative Expenses	14.00	13.71	22.30	27.72	49.39	-
Q/	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)	(59.00)	(30.71)	(65.94)	(89.71)	(70.26)	(498.24)
	-	(33.00)	(30.71)		(03.71)		
VI	Exceptional items	-		187.23	-	3,393.65	3,393.65
VII	Profit (loss) after exceptional items and before Tax (V-VI)	(59.00)	(30.71)	121.30	(89.71)	3,323.38	2,895.41
VIII	Tax Expense	(35.65)	(7.48)	86.06	(43.13)	562.12	748.71
(a)	Current Tax	-		50.00	-	250.00	-
(b)	(Less):- MAT Credit	-		-	-	-	-
(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 continulng operations (VII-VIII)	(23.35)	(23.23)	35.24	(46.58)	2,761.26	2,146.70
х	Profit/(loss) from discontinued operations	-	-	-	-	-	
XI	Tax expenses of discontinued operations	-	-	-	-	-	-
XII	Profit/(loss) from Discontinued operations (after tax) (X-	_	_			-	-
	XI)	(22.25)	(22.22)	25.24	(10.50)		
XIII A	Profit(Loss) For Period Before Minority Interest Share Of Profit / Loss of Associates and joint ventures	(23.35)	(23.23)	35.24	(46.58)	2,761.26	2,146.70
XIII B	accounted for using equity method	-	-	-	-	-	-
XIII C	Profit/Loss Of Minority Interset	-	-	-	-	-	-
XIV	Profit (Loss) for the period (XIII A + XIII B + XIII C)	(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 reclassifled to proflt 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 reclassifed to profit or loss	-	-	-	-	-	-
	ii). Income tax relating to items that will be reclassifed to	-	-	-	-	-	-
	profit or loss						10 =0
	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)	(19.21)	(19.08)	35.26	(38.29)	2,761.30	2,163.29
VI							
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	101 107	101 107	101 107	101 10,	101 10/	101 10/
(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 discotinued operations	(0.34)	(0.28)	0.51	(0.68)	40.31	31.34
	Diluted earnings (loss) per share continuing and	(0.24)	(0.20)	0.51	(0.00)	40.21	21.24
	discotinued operations	(0.34)	(0.28)	0.51	(0.68)	40.31	31.34



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	Statement of Standalone Financial Results for t	ne quarter enaca on	september 50, 2025	
Notes	on Financial Results:-			
1	1 The Hon'ble National Company Law Tribunal (NCLT) Ahmedabad Bench vide its Order dated 11th October, 2023 in CP(IB)/127/AHM/2020 Corporate Debtor ('the Company') into Corporate Insolvency Resolution Process (CIRP) under section 9(5)(i) of the Insolvency and Bankrupt appointed Insolvency Resolution Professional (IRP).			
2	The above unaudited standalone financial results for the quarter ended Septer approved by the Board of Directors in their respective meetings held on Nover result.	nber 9, 2023. The statutory aud	itors have carried out limited review of above	
3	The unaudited standalone financial results are prepared in accordance with the Indian Accounting Standards 34 "Interim Financial Reporting" as prescribe under Section 133 of the Companies Act, 2013, read with Rule 3 of the Companies (Indian Accounting Standards) Rules, 2015 and Companies (India Accounting Standards) (Amendment Rules), 2016.			
4	As per Indian Accounting Standard 108 on 'Operating Segment' (Ind AS 108), the	company has only one reportable	e segment i.e. Laminate and Doors	
5	The figures for the corresponding previous period have been restated/regrouped	l wherever necessary, to make th	em comparable.	
6	The above unaudited standalone financial results for the quarter ended September 30, 2023 pertains to period prior to the admission of CIRP process ar accordingly, Dr. Sunil Gupta, Managing Director (suspended due to CIRP) has confirmed and certified that financial results for the quarter ended on Septemb 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 represention, CA Vineeta Maheshwari, acting in the capacity of IRP, has signed this result.			
-	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 t provisions of the IBC. The RP has relied upon the certifications, representations and statements made by the officials of the Company in relation to the			
7	Directors of the Company, in good faith, solely for the purpose of compliance	ave been taken on record by the e and discharging her duties w	hich has been conferred upon her as per the	
7	Directors of the Company, in good faith, solely for the purpose of compliance provisions of the IBC. The RP has relied upon the certifications, representation	ave been taken on record by the e and discharging her duties w	hich has been conferred upon her as per the	



# **Bloom Dekor Limited**

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

A         Date of start of reporting period         30(09/2023         0           B         Date of end of reporting period         30(09/2023         1           C         Whether results are and/edvo runandiced         Unaddiced           ASETS         Asture of report standalone or consolidated         Standalone           ASETS         226.39         2           Non-current assets         0.44         2           D         Right Disc Assets starts         0.44           D         Hour Current Assets         0.44           D         Hour Current Assets         0.44           Dim Particip Deposits         -         -           V(v) Deter Financial Assets net)         5.25.70         -           Dim Defored ta assets (net)         5.25.62         -         -           Dim Particip Deposits         -         -         -           V(v) Other Inon-current Assets         1.255.62         -         -           Dimentories         236.12         -         -           Di Marent dassets (net)         -         -         -           Di Marent dassets         -         -         -           Di Marent dassets         -         -         -		Deutienleue	Half Year Ended	(₹ In Lakl Year ended	
B         Date of end of reporting period         30/09/2013         53           C         Whether results are audited runaudited         Vinaudited         Standalone		Particulars		31/03/2023	
C         Whether results are audited or unaudited         Unaudited           Nature of report standalone or consolidation         Standalone           Non-current assets         226.39           Non-furnagible assets         35.7           Other Intangible assets         0.44           I) Financial Assets         40.45           IO) Inder creating ble assets         40.86.1           IO) Inder creating ble assets         40.86.1           IO) Inder creating ble assets         40.86.1           IO) Inder creating ble assets         525.70           IO) Deferred tas assets (net)         525.70           I) Deferred tas assets (net)         525.70           I) Deferred tas assets         525.62           Current assets         636.12           IO Investments         525.61           I Total Noreas	А	Date of start of reporting period	01/04/2023	01/04/2022	
DNature of report standalone or consolidatedStandaloneASETSASETSINon-current assets226.33IRight to Use Assets35.07OOther Intangible assets0.44I)Financial Assets0.44II)Invanciancial basets0.44III)Invanciancial basets0.44IIII)Invancial Assets0.43IIIIIControl of the Control of the Co	В		30/09/2023	31/03/2023	
D         Nature of report standalone or consolidated         Standalone           ASETS	С			Audited	
1         Non-current assets         226.39           b)         Right to Use Assets         35.07           c)         Other Innangible assets         0.44           i)         Innancial Assets         0.44           (ii)         Innersit         0.44           (iii)         Innersit         0.44           (iii)         Innersit         0.44           (iii)         Innersit         0.45           (iii)         Innersit         408.61           (iii)         Innersit         1.53           (iii)         Other Innancial Assets         1.53           (i)         Other Innancial Assets         1.255.62           (i)         Intrast Sects         2.36.12           (i)         Intrast Sects         2.36.12           (ii)         Intrast Sects         2.36.12           (iii)         Intrast Sects         2.36.12           (iii)         Intrast Sects         3.39           (iii)		Nature of report standalone or consolidated		Standalone	
1         Non-current assets         226.39           b)         Right to Use Assets         35.07           c)         Other Innangible assets         0.44           i)         Innancial Assets         0.44           (ii)         Innersit         0.44           (iii)         Innersit         0.44           (iii)         Innersit         0.44           (iii)         Innersit         0.45           (iii)         Innersit         408.61           (iii)         Innersit         1.53           (iii)         Other Innancial Assets         1.53           (i)         Other Innancial Assets         1.255.62           (i)         Intrast Sects         2.36.12           (i)         Intrast Sects         2.36.12           (ii)         Intrast Sects         2.36.12           (iii)         Intrast Sects         2.36.12           (iii)         Intrast Sects         3.39           (iii)		ASSETS			
a)         Property. Flant and Equipment         226.39           b)         Right to Vise Assets         35.07           c)         Dher Intangible assets         0.44           (i)         Financial Assets         0.44           (ii)         Tota erical Assets         0.44           (iii)         Tota erical Assets         0.46           (iii)         Tota erical Assets         0.52           (iii)         Security Deposits         -           (iii)         0.52         52.70           (iii)         Other mon-assets         1.52           (iii)         Current assets         1.23.62           (iiii)         Current assets         -           (iii)         Financial Assets         -           (iii)         Financial Assets         -           (iiii)         Current assets         -           (iii)         Financial Assets         -	1				
b)         Night to Use Assets         35.07           c)         Other Inangible assets         0.44           c)         Dimancial Assets         0.44           c)         Innearments         0.44           c)         Innearments         0.44           c)         Innearments         0.44           c)         Control Name         408.61           c)         Control Name         525.70           c)         Other non-current assets         525.70           c)         Other non-current assets         525.70           c)         Inventories         226.12           c)         Inventories         236.12           c)         Inventories         3			226.39	284	
0.         Other Intangible assets         0.44           (1)         Financial Assets         0.44           (1)         Tode receivables         4.06.61           (10)         Scurry Deposits         1.53           (10)         Deferred tax assets (net)         5.25.70           (10)         Deferred tax assets (net)         5.25.70           10)         Deferred tax assets (net)         5.25.72           11)         Deferred tax assets (net)         5.25.62           11)         Current assets         2.36.12           12)         Financial Assets         -           13)         receivables         48.06           14)         Inventories         48.06           14)         Inventories         -           10)         Inder eccivables         48.06           14)         Inventories         -           10)         Inder eccivables         48.06           101)         Tode receivables         48.06           101)         Inder eccivables         48.06           101)         Forde receivables         -           101)         Inder eccivables         -           101)         Inder eccivables         -				39	
in Dimancial Assets				0	
(i)         (ii)         (iii)         (iiii)         (iiiiii)         (iiii)         (iiiiiiii)			0111	·	
(ii) Tade receivables         408.61           (iii) Jams         -           (iii) Security Deposits         -           (i) Other Financial Assets (net)         1.53           (i) Other on-current assets         52.5.70           (ii) Carba assets (net)         52.5.70           (i) Other on-current assets         1.255.62           (ii) Trada receivables         2.36.12           (iii) Trade receivables         -           (iii) Cash and cash equivalents         -           (iii) Others (to be specified)         -           (iii) Others (to be specified)         -           (iii) Others (to be specified)         -           (iii) Other (true tassets         20.25           Non-Current Assets held for sale         -           (ii) Other (true tassets         13.39           EQUITY & LIABILITIES:         -           10 Duter current tassets         -           10 Duter current tassets         -           10 Other current tassets         -           11 Data (true tassets)         -           12 Outher current ta				4	
(iii) Loans     -       (iii) Security Deposits     -       (iv) Other Financial Assets     1.53       (iv) Other Financial Assets     57.87       (iv) Other ano-current assets     57.87       Foral Non-Current Assets     1.255.62       2) Current assets     -       (iv) Investments     -       (iv) Investments     -       (iv) Rota assets (iv)     -       (iv) Bank balances other Hundiii above     -       (v) Others to be specified)     -       (iv) Other Current Assets Neth (iv)     - <td< td=""><td> /</td><td></td><td>408.61</td><td>444</td></td<>	/		408.61	444	
(iv)         Deferred tax assets (net)         1.53           0)         Deferred tax assets (net)         525.70           1)         Other non-current assets         57.87           10)         Total Non-Current Assets         1.255.62           2)         Current assets         2.36.12           10)         Inventories         4.8.06           (iii)         Cash ach equivalents         8.8.8           (ivi)         Bank balances other than(iii) above         -           (vi)         Defered tax assets (Net)         -           1)         Current Tax assets         20.25           Non-Current Assets         313.99         -           EQUITY & LIABILITIE :         -         -           1         Defered tax and take of nicro enterprises         1.56.61           10)         Other current Assets         313.99         -           1         Dother Equity         (1.192.79)         -			100101		
(v) Other Financial Assets       1.53         0) Deferred ax assets ince)       525.70         10 Other non-current assets       57.87         10 Total Non-Current Assets       1.255.62         2) Current assets       236.12         0) Inventories       236.12         0) Investments       -         0) Investments       -         0) Investments       -         0) Iones of the than(iii) above       -         0) Ione of the than (iii) above       -         0) Current Tassets       0.68         (vi) Others (to be specified)       -         0) Current Tassets       20.25         Non-Current Assets (Net)       -         10 Current Assets       1,569.61         EQUITY & LIABILITIES :       31.399         10 Non-Current Lassets       1,605.00         10 Other Equity       (1,192.79)         Equity Share Capital       685.00         10 Other Equity       (1,292.79)         ID Non-Current Labilities       -         10 Non-Current Labilities       -         10 Ione Current Labilities       2.00         10 Non-Current Labilities       2.00         10 Other Equity Nolders of the Company       (1,92.79)			-		
0)Deferred tax assets (net)525.701)Other non-current assets57.8710Total Non-Current Assets1,255.622)Current assets-2)Inventoriss236.123)Infrancial Assets-4)Inventoriss236.123)Financial Assets-4)Inventoriss-4)Inventoriss-4)Inventoriss-4)Inventoriss-4)Inventoriss-4)Inventoriss-4)Inventoriss-4)Inventoriss-4)Inventoriss-4)Inventoriss-4)Inventoriss-5)Other current assets20.255)Current Assets (Net)-5)Current Assets313.994)Current Assets-5)Other current assets313.995)Current Assets-6)Other Equity(1,192.79)11Equity Share Capital685.005)Other Equity(1,192.79)12LABLITTES :-50Other Equity Assets-6)Other Equity-10)Non-Current Labilities-10)Non-Current Labilities-11Other Equity Assets-12Other Equity Assets-13Intal Assets-14Other			1.53	1	
0)     Other non-current assets     57.87       Total Non-Current Assets     1,255.62       0)     Current assets     236.12       0)     Financial Assets     -       (i)     Trade receivables     48.06       (iii)     Cash and cash equivalents     8.88       (iv)     Sank bances other than(iii) above     -       (vi)     Carrent Tax Assets (Net)     -       (vi)     Other current assets     0.68       (vii)     Other other tax sets (Net)     -       (viii)     Other other tax sets (Net)     -       (viii)     Other current assets     313.99       Non-Current Assets held for sale     -       Total Current Assets     313.99       EQUITY & LIABILITIES :     -       (viii)     Stastistic     -       (viii)     Other Grant Assets     313.99       (viii)     Total Current Assets     -       (viii)     Other Grant Assets     -       (viii)     Stastistis     -       (viii)     Ot				482	
Total Non-Current Assets1,255.620Current assets0Inventories0Inventories0Inventories0Financial Assets0Internents10Cash and cash equivalents10Cash and cash equivalents10Cash and cash equivalents10Sank balances other than(iii) above11Cash and cash equivalents12Sank balances other than(iii) above130.6810Current Tax Assets (Net)14Current Tax Assets (Net)15Current Tax Assets (Net)16Current Tax Assets held for sale17Current Assets15Current Assets15Current Assets15Current Assets15Current Current Assets16Current Current Assets17Current Assets18Current Current Assets19Non-Current Assets10Non-Current Liabilities10Mon-Current Liabilities11Current Liabilities11Current Asset12Current Liabilities10Total outstanding dues of micro enterprises and small enterprises11Current Liabilities11Current Liabilities12Current Liabilities13Current Liabilities14Current Current Liabilities15Current Liabilities16Current Liabilities17Current Liabilities <td></td> <td></td> <td></td> <td>57</td>				57	
2)         Current assets         236.12           b)         Inventories         236.12           b)         Financial Assets         -           (i))         Tred receivables         48.06           (iii)         Cash and cash equivalents         8.88           (ivi)         Bank balances other than(iii) above         -           (vi)         Loans         0.68           (vii)         Duber setting         -           (vi)         Loans         0.68           (vii)         Other current assets         20.25           Non-Current Assets         313.99           Total Current Assets         313.99           EQUITY:         EQUITY:         685.00           10)         Other Equity         (1,192.79)           Equity Share Capital         685.00           10)         Other Equity         (1,192.79)           Equity attributable to equity holders of the Company         (1,192.79)           IABILITIES :         -         -           10)         Non-Current Liabilities         31.50           (iii)         Ease inabilities         31.50           (iii)         Trace labilities         31.50           (iiii) <t< td=""><td>))</td><td></td><td></td><td>1,314</td></t<>	))			1,314	
in Inventories         236.12           p)         Financial Assets         -           (i) Investments         -           (ii) Cash and cash equivalents         48.06           (iii) Cash and cash equivalents         8.88           (iv) Bank balances other than(iii) above         -           (v) Loans         0.68           (vi) Others (to be specified)         -           -         0.68           (vi) Others (to be specified)         -           -         0.68           (vi) Others (truent assets (Net)         -           -         0.68           (vi) Other (truent assets 100 cashes)         20.25           Non-Current Assets         313.99           Total Current Assets         313.99           EQUITY:         Albert 100           10 Other fraguity         (1,192.79)           Equity attributable to equity holders of the Company         (1,192.79)           IABULTES :         -           10 Non-Current Liabilities         -           10 Non-Current Liabilities         -           11 Molacuitanding dues of micro enterprises and small enterprises         198.65           11 Total outstanding dues of creditors other than micro enterprises and small enterprises         20.028	2)		1,255.02	1,514	
Financial Assets       .         (b) Investments       .         (c) Investments       .         (c) Cash and cash equivalents       48.06         (c) Sank balances other than(iii) above       .         (v) Dank balances other than(iii) above       .         (v) Dank balances other than(iii) above       .         (v) Dank balances other than(iii) above       .         (v) Others (to be specified)       .         .       .         (v) Other current assets (Net)       .         Non-Current Assets held for sale       .         Total Current Assets       313.99         EQUITY & LIABILITIES :			226.12	232	
(i) Investments         .           (ii) Trade receivables         48.06           (iii) Cash and cash equivalents         8.8.88           (iii) Cash and cash equivalents         8.8.88           (iv) Joans         .           (v) Joans         0.6.68           (vi) Others (to be specified)         .           .         .           .         0.0.67           .         .				232	
(ii) Trade receivables     48.06       (iii) Cash and cash equivalents     8.88       (iv) Bank balances other than(iii) above     .       (v) Ioners (to be specified)     .       (v) Other s(to be specified)     .       (v) Other current assets Net)     .       (v) Other current assets held for sale     .       (v) Total Current Assets held for sale     .       (v) Total Current Assets held for sale     .       (v) Total Current Assets     313.99       (v) EQUITY & LIABILITIES :     .       (v) Other Equity     .       (v) Other Equity Share Capital     .       (v) Non-Current Liabilities     .       (v) Non-Current Liabilities     .       (v) Non-Current Liabilities     .       (v) Other Equity thotate to equity holders of the Company     .       (v) Other Equity     .       (v) NonCurrent Liabilities     .       (v) NonCurrent Liabilities     .       (v)					
(iii) Cash and cash equivalents       8.88         (iv) Bank balances other than(iii) above       .         (v) Leans       0.68         (vi) Dethers (to be specified)       .         2 Current Tax Assets (Net)       .         2) Other current assets       20.25         Non-Current Assets Netl       20.25         Non-Current Assets Netl       313.99         Total Current Assets       313.99         EQUITY & LIABILITIES :				26	
(iv)       Bank balances other than(iii) above       .         (v)       Others (to be specified)       .         (v)       Others (to be specified)       .         (v)       Other current tax Assets (Net)       .         (v)       Other current assets held for sale       .         (v)       Current Assets held for sale       .         Total Current Assets       313.99         EQUITY & LIABILITIES :				12	
(v) Loans       0.68         (v) Others (to be specified)       -         2 Current Tax Assets (Net)       -         (v) Other current Assets       20.25         Non-Current Assets held for sale       -         Total Current Assets       313.99         EQUITY & LIABILITIES :       -         EQUITY :       -         a) Equity Share Capital       685.00         b) Other Equity       (1,192.79)         Equity stare Capital       685.00         c) Other Equity utributable to equity holders of the Company       (1,192.79)         LABILITIES :       -         10 Non-Current Liabilities       -         a) Financial Liabilities       -         (ii) Bears liabilities       -         (iii) Lease liabilities       -         (iv) Other financial liabilities       -         (iv) Other financial liabilities       2.00         (v) Other financial liabilities       2.00         (v) Other financial liabilities       -         (v) Other financial liabilities       2.00         (v) Other financial liabilities       -         (v) Other financial liabilities       -         (v) Other financial liabilities       -         (vi) Other financial l			0.00	12	
(vi)       Others (to be specified)       -         (vi)       Other current assets       20.25         Non-Current Assets       313.99         Total Current Assets       313.99         EQUITY & LIABILITIES :       569.61         EQUITY & LIABILITIES :       685.00         0) Other Equity       (1,192.79)         Equity Attributable to equity holders of the Company       (507.79)         LIABILITIES :       1         1) Non-Current Liabilities       1,213.78         (ii) Lease liabilities       31.50         (iii) Tacda payables       1,213.78         (ii) Total outstanding dues of micro enterprises and small enterprises       198.65         10) Total outstanding dues of micro enterprises and small enterprises       20.02         0) Provisions       2.00         10) Provisions       20.28         11) Total outstanding dues of micro enterprises and small enterprises       380.04         (iii) Orade albilities       7.34         (iii) Drade albilities       7.34         (iii) Trade payables       7.34 <td>. ,</td> <td></td> <td>0.68</td> <td>1</td>	. ,		0.68	1	
c) Current Tax Assets (Net)       -         2) Other current Assets       20.25         Non-Current Assets       313.99         Contal Current Assets       313.99         Contained Current Assets       313.99         Contained Current Assets       313.99         Contained Current Assets       313.99         EQUITY & LIABILITIES :       -         EQUITY & LIABILITIES :       -         B Equity Astro-Capital       685.00         O Other Equity       (1,192.79)         Equity Attributable to equity holders of the Company       (507.79)         LIABILITIES :       -         IN Non-Current Liabilities       -         (i) Borrowings       1,213.78         (iii) Trade payables       -         I) Total outstanding dues of micro enterprises and small enterprises       380.04         (iv) Other financial liabilities       2.00         O) Provisions       20.28         C) Deferred tax liabilities (Net)       -         O Other Current Liabilities       -         O Other Current Liabilities       -         O Detor Non-Current Liabilities       -         O Detor Non-Current Liabilities       -         O Uber Current Liabilities       -	~ /		0.08	1	
Other current assets       20.25         Non-Current Assets held for sale       -         Total Current Assets       313.39         EQUITY & LIABILITIES :       -         EQUITY & LIABILITIES :       -         a)       Equity Share Capital       685.00         b)       Other Equity       (1,192.79)         Equity Attributable to equity holders of the Company       (507.79)         LIABILITIES :       -         10)       Non-Current Liabilities       -         11)       Non-Current Liabilities       -         12)       Equity Autributable to equity holders of the Company       (507.79)         LIABILITIES :       -       -         10)       Non-Current Liabilities       -         13)       Financial Liabilities       -         14)       Itaage liabilities       -         15)       Total outstanding dues of micro enterprises and small enterprises       198.65         16)       Total outstanding dues of creditors other than micro enterprises and small enterprises       380.04         (iv)       Other inancial liabilities       2.00       -         10)       Deferred tax liabilities (Net)       -       -         11)       Other non-current liabilities			-		
Non-Current Assets held for sale         .           Total Current Assets         313.99           Total Current Assets         313.99           EQUITY & LIABILITIES :	,			18	
Total Current Assets       313.99         FQUITY & LIABILITIES :       Interpret Capital         EQUITY :       685.00         0) Equity Share Capital       685.00         0) Other Equity Share Capital       685.00         0) Other Equity attributable to equity holders of the Company       (1,192.79)         Equity attributable to equity holders of the Company       (507.79)         LIABILITIES :       Interpret Liabilities         1) Non-Current Liabilities       1         1) Borrowings       1,213.78         (ii) Lease liabilities       31.50         (iii) Trade payables       198.65         1) Total outstanding dues of micro enterprises and small enterprises       198.65         (ii) Total outstanding dues of creditors other than micro enterprises and small enterprises       2.00         0) Provisions       20.28         1) Deferred tax liabilities       1         10 Other non-current liabilities       1         11 Total outstanding dues of micro enterprises and small enterprises       380.04         (iv) Other financial liabilities       2.00         10 Other non-current liabilities       1         11 Total outstanding dues of micro enterprises and small enterprises       380.04         (iv) Other financial liabilities       1	()		20.23	10	
TOTAL ASSETS       1,569.61         EQUITY & LIABILITIES :			-	291	
EQUITY & LIABILITIES :EQUITY:685.00a)Equity Share Capital685.00b)Other Equity(1,192.79)Equity attributable to equity holders of the Company(507.79)LIABILITIES :(507.79)I)Non-Current Liabilities1a)Financial Liabilities1(i)Lase liabilities31.50(ii)Lase liabilities12.213.78(ii)Lase liabilities13.50(iii)Trade payables1i)Total outstanding dues of micro enterprises and small enterprises198.65(i)Other financial liabilities2.00DProvisions20.28C)Deferred tax liabilities (Net)2d)Other non-current Liabilities1,846.252)Current Liabilities26.69(ii)Lease liabilities26.69(iii)Total outstanding dues of micro enterprises and small enterprises2.661)Total outstanding dues of micro enterprises and small enterprises2.6610Deferred tax liabilities26.69(ii)Lase liabilities3.3.2.29(ii)Lase liabilities3.3.2.29(iii)Total outstanding dues of creditors other than micro enterprises and small enterprises3.2.66(iii)Total outstanding dues of micro enterprises and small enterprises3.2.29(iii)Lase liabilities(iii)Total outstanding dues of creditors other than micro enterprises and small enter					
EQUITY:685.00a)Equity Share Capital685.00b)Other Equity(1,192.79)Equity attributable to equity holders of the Company(507.79)LIABILITIES :(1,192.79)a)Financial Liabilities(1,192.79)b)Non-Current Liabilities(1,192.79)c)ILABILITIES :(1,192.79)c)Non-Current Liabilities(1,121.78)c)Brinancial Liabilities(1,213.78)c)Borrowings(1,213.78)c)Borrowings(1,213.78)c)Borrowings(1,213.78)c)Total outstanding dues of micro enterprises and small enterprises198.65c)Total outstanding dues of creditors other than micro enterprises and small enterprises380.04c)Other financial liabilities20.08c)Deferred tax liabilities (Net)20.28c)Deferred tax liabilities (Net)1,846.25c)Current Liabilities1,846.25c)Current Liabilities26.69c)Provisings26.69c)Borrowings26.69c)Intal outstanding dues of micro enterprises and small enterprises132.29c)Outer non-current liabilities-c)Other current liabilities-c)Other current liabilities-c)Other outstanding dues of micro enterprises and small enterprises132.29c)Other durating dues of creditors other than micro enterprises and small enterprises132.2			1,309.01	1,606	
a)       Equity Share Capital       685.00         b)       Other Equity       (1,192.79)         Equity attributable to equity holders of the Company       (507.79)         LIABILITES :          1)       Non-Current Liabilities          a)       Financial Liabilities          (i)       Borrowings       1,213.78         (ii)       Borrowings       31.50         (iii)       Trade payables       31.50         (ii)       Total outstanding dues of micro enterprises and small enterprises       380.04         (iv)       Other financial liabilities       2.00         b)       Provisions       20.28         c)       Deferred tax liabilities (Net)       20.28         c)       Deferred tax liabilities       1         d)       Other non-current Liabilities       1         a)       Financial Liabilities       1         d)       Other non-current Sand small enterprises       386.04         (iv)       Other financial Liabilities       2.00         b)       Provisions       2.00         c)       Deferred tax liabilities       1         (ii)       Other non-current Liabilities       1         <					
b)       Other Equity       (1,192.79)         Equity attributable to equity holders of the Company       (507.79)         LIABILITIES :       (507.79)         INon-Current Liabilities       (507.79)         (i)       Non-Current Liabilities       (507.79)         (ii)       Instructure transcription       (507.79)         (ii)       Intege and the company       (1,192.79)         (ii)       Intege and the company       (1,192.79)         (iii)       Intege and the company       (1,192.79)         (ii)       Intege and the company       (1,192.79)         (ii)       Intege and the company       (1,192.79)         (iii)       Intege and the company       (1,213.78)         (iv)       Other intege and the company       (1,200.28)         (iv)       Other non-current liabilities       (200.28)	-)		C85.00	C05	
Equity attributable to equity holders of the Company(507.79)LIABILITIES :				685	
IABILITIES :Image: constant of the section of the sectio	)			(1,154	
Image: Second			(507.79)	(469	
a)Financial Liabilities1.213.78(ii)Borrowings1.213.78(iii)Trade payables31.50(iii)Trade payables198.65i)Total outstanding dues of micro enterprises and small enterprises198.65(ii)Total outstanding dues of creditors other than micro enterprises and small enterprises380.04(iv)Other financial liabilities2.00(iv)Other financial liabilities2.00(iv)Other non-current liabilities20.28(iv)Other non-current liabilities1.846.25(iv)Other non-current Liabilities1.846.25(ii)Current Liabilities26.69(iii)Irade payables7.34(iii)Irade payables2.66(iii)Total outstanding dues of micro enterprises and small enterprises1.32.29(iv)Other financial liabilities					
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i)Total outstanding dues of micro enterprises and small enterprises198.65ii)Total outstanding dues of creditors other than micro enterprises and small enterprises380.04(iv)Other financial liabilities2.00o)Provisions20.28c)Deferred tax liabilities (Net)			31.50	35	
ii)Total outstanding dues of creditors other than micro enterprises and small enterprises380.04(iv)Other financial liabilities2.00p)Provisions20.28c)Deferred tax liabilities (Net)					
(iv)Other financial liabilities2.00p)Provisions20.28c)Deferred tax liabilities (Net)20.28c)Deferred tax liabilities (Net)1d)Other non-current liabilities1Total Non-Current Liabilities1,846.25c)Current liabilities26.69(ii)Deforowings26.69(iii)Lease liabilities7.34(iii)Trade payables2.66i)Total outstanding dues of micro enterprises and small enterprises132.29(iv)Other financial liabilities-o)Other current liabilities-o)Other current liabilities-o)Other financial liabilities-o)Other function (Internet Liabilities)-o)Other financial liabilities-o)Other function (Internet Liabilities)-o)Other current liabilities-o)Other current Liabilities (Net)-Total Current Liabilities (Net)Total Current Liabilitiesotal Current Liabilities- <td< td=""><td></td><td></td><td></td><td>136</td></td<>				136	
b)       Provisions       20.28         c)       Deferred tax liabilities (Net)       1         d)       Other non-current liabilities       1,846.25         Total Non-Current Liabilities       1,846.25         e)       Current liabilities       26.69         (i)       Defersed tax liabilities       26.69         (ii)       Lease liabilities       7.34         (iii)       Trade payables       26.66         ii)       Total outstanding dues of micro enterprises and small enterprises       2.66         ii)       Total outstanding dues of creditors other than micro enterprises and small enterprises       132.29         (iv)       Other current liabilities       -         (i)       Other current liabilities       -         (iii)       Total outstanding dues of creditors other than micro enterprises and small enterprises       132.29         (iv)       Other current liabilities       -         (iv)       Other current liabilities       -         (iv)       Other current liabilities       3.11         (iv)       Current Tax Liabilities (Net)       -         (iv)       Total Current Liabilities (Net)       231.15				375	
c)       Deferred tax liabilities (Net)       Image: Constant Constan Constant Constant Constant Constant Constant Constant Constant C	. ,			2	
d)       Other non-current liabilities       1,846.25         Total Non-Current Liabilities       1,846.25         2)       Current liabilities       2         a)       Financial Liabilities       2         (i)       Borrowings       26.69         (ii)       Lease liabilities       7.34         (iii)       Trade payables       2         (i)       Joutstanding dues of micro enterprises and small enterprises       2.66         (ii)       Total outstanding dues of creditors other than micro enterprises and small enterprises       3.2.29         (iv)       Other rinancial liabilities       -         0)       Other current liabilities       -         1)       Total outstanding dues of creditors other than micro enterprises and small enterprises       3.2.29         (iv)       Other financial liabilities       -         0)       Other current liabilities       -         1)       Current Tax Liabilities (Net)       3.11         1)       Current Liabilities (Net)       231.15			20.28	20	
Total Non-Current Liabilities       1,846.25         Current liabilities       1,846.25         Pinancial Liabilities       26.69         (ii) Borrowings       26.69         (iii) Lease liabilities       7.34         (iii) Trade payables       2.66         ii) Total outstanding dues of micro enterprises and small enterprises       2.66         (iii) Total outstanding dues of creditors other than micro enterprises and small enterprises       132.29         (iv) Other financial liabilities       -         ) Other current liabilities       -         ) Other rurrent liabilities       3.11         (iv) Other Tax Liabilities (Net)       3.11         (Iv) Current Liabilities (Net)       231.15					
Current liabilities          a)       Financial Liabilities          (i)       Borrowings       26.69         (ii)       Lease liabilities       7.34         (iii)       Trade payables          i)       Total outstanding dues of micro enterprises and small enterprises       2.66         (iii)       Total outstanding dues of creditors other than micro enterprises and small enterprises       132.29         (iv)       Other financial liabilities       -         (iv)       Other current liabilities (Net)       3.11         (iv)       Total Current Liabilities       231.15	l)				
a)       Financial Liabilities       26.69         (i)       Borrowings       26.69         (ii)       Lease liabilities       7.34         (iii)       Trade payables       7.34         (i)       Total outstanding dues of micro enterprises and small enterprises       2.66         (ii)       Total outstanding dues of creditors other than micro enterprises and small enterprises       132.29         (iv)       Other financial liabilities       -         (iv)       Other current Liabilities (Net)       -         (iv)       Total Current Liabilities       231.15			1,846.25	1,783	
(i)Borrowings26.69(ii)Lease liabilities7.34(iii)Trade payables7.34(i)Total outstanding dues of micro enterprises and small enterprises2.66(ii)Total outstanding dues of creditors other than micro enterprises and small enterprises132.29(iv)Other financial liabilities-(iv)Other current liabilities59.06(iv)Provisions3.11(iv)Current Tax Liabilities (Net)231.15					
(ii)       Lease liabilities       7.34         (iii)       Trade payables          i)       Total outstanding dues of micro enterprises and small enterprises       2.66         (iii)       Total outstanding dues of creditors other than micro enterprises and small enterprises       132.29         (iv)       Other financial liabilities       -         (iv)       Other current Liabilities (Net)       -         (iv)       Total Current Liabilities       231.15					
(iii)       Trade payables					
i) Total outstanding dues of micro enterprises and small enterprises       2.66         ii) Total outstanding dues of creditors other than micro enterprises and small enterprises       132.29         (iv) Other financial liabilities       -         o) Other current liabilities       -         o) Provisions       3.11         d) Current Tax Liabilities (Net)       -         Total Current Liabilities       231.15			7.34	6	
ii) Total outstanding dues of creditors other than micro enterprises and small enterprises       132.29         (iv) Other financial liabilities       -         Other current liabilities       59.06         Provisions       3.11         Outer trax Liabilities (Net)       -         Total Current Liabilities       231.15					
(iv) Other financial liabilities       -         (iv) Other current liabilities       59.06         (iv) Other current liabilities       59.06         (iv) Provisions       3.11         (iv) Current Tax Liabilities (Net)       231.15				67	
Other current liabilities     59.06       Provisions     3.11       Current Tax Liabilities (Net)     231.15			132.29	112	
<ul> <li>Provisions 3.11</li> <li>Current Tax Liabilities (Net) 231.15</li> <li>Total Current Liabilities 231.15</li> </ul>	(iv)				
I)     Current Tax Liabilities (Net)       Total Current Liabilities     231.15	)	Other current liabilities	59.06	102	
Total Current Liabilities 231.15	c)	Provisions	3.11	4	
	1)	Current Tax Liabilities (Net)			
		Total Current Liabilities	231.15	292	
I UTAL EQUITY AND LIABILITIES 1,569.61		TOTAL EQUITY AND LIABILITIES	1,569.61	1,606	
				Bloom Dekor Lim	

BLU LAMINAT SIMPLY D'FRONT DOORS

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

# **Standalone Statement of Cash Flow**

			(₹ In Lakl
	Particulars	Half Year Ended	Year ended
	Farticulars	30/09/2023	31/03/2023
Α	Date of start of reporting period	01/04/2023	01/04/2022
В	Date of end of reporting period	30/09/2023	31/03/2023
<u>C</u>	Whether results are audited or unaudited	Unaudited	Audited
D	Nature of report standalone or consolidated	Standalone	Standalone
	CASH FLOW FROM OPERATING ACTIVITIES	(00.71)	2.005.4
	Net Profit as per P & L A/c. before Income Tax	(89.71)	2,895.4
	ADD/(LESS): - Adjustment for :	22.27	<u> </u>
	Depreciation	33.37	68.7
	Finance Cost	5.42	18.5
	Provision for Gratuity	8.30	(0.440.4
	Loss /(Profit )on sale of Assets	(0.82)	(3,119.0
	Interest Income	-	(0.1
	Operating Profit before changes in working capital	(43.44)	(136.4
	Movement in Working Capital Changes:		
	(Inc)/Dec in Inventories	(3.46)	431.1
	(Inc)/Dec in Trade Receivables	14.59	149.4
	(Inc)/Dec in Other Current Assets	(0.98)	63.1
	(Inc)/Dec in Trade Payables	(22.77)	(119.3
	(Inc)/Dec in Provisions	(1.34)	(7.
	Cash Generated from Operations	(57.39)	380.3
		· · /	50015
	Direct Taxes paid (Net of refund)		-
	Direct Taxes paid (Net of refund) Net Cash Flow From Operating Activities	(57.39)	- 380.3
	Net Cash Flow From Operating Activities		-
	Net Cash Flow From Operating Activities CASH FLOW FROM INVESTMENT ACTIVITIES	(57.39)	- 380.3
	Net Cash Flow From Operating Activities CASH FLOW FROM INVESTMENT ACTIVITIES Purchase of Property, Plant and Equipment	(57.39)	- 380.3
	Net Cash Flow From Operating Activities           CASH FLOW FROM INVESTMENT ACTIVITIES           Purchase of Property, Plant and Equipment           Sale of Property, Plant and Equipment	(57.39) 	- 380.: (72.: 3,597.:
	Net Cash Flow From Operating Activities           CASH FLOW FROM INVESTMENT ACTIVITIES           Purchase of Property, Plant and Equipment           Sale of Property, Plant and Equipment           Other non-current assets	(57.39) 	- 380.3 (72.0 3,597.4 0.
	Net Cash Flow From Operating Activities           CASH FLOW FROM INVESTMENT ACTIVITIES           Purchase of Property, Plant and Equipment           Sale of Property, Plant and Equipment	(57.39) 	- 380. (72. 3,597. 0.
	Net Cash Flow From Operating Activities           CASH FLOW FROM INVESTMENT ACTIVITIES           Purchase of Property, Plant and Equipment           Sale of Property, Plant and Equipment           Other non-current assets	(57.39) 	- 380. (72. 3,597. 0.
	Net Cash Flow From Operating Activities         CASH FLOW FROM INVESTMENT ACTIVITIES         Purchase of Property, Plant and Equipment         Sale of Property, Plant and Equipment         Other non-current assets         Net Cash From Investment Activities	(57.39) 	
	Net Cash Flow From Operating Activities         CASH FLOW FROM INVESTMENT ACTIVITIES         Purchase of Property, Plant and Equipment         Sale of Property, Plant and Equipment         Other non-current assets         Net Cash From Investment Activities         CASH FLOW FROM FINANCING ACTIVITIES	(57.39) (57.39) (1.48)(	
	Net Cash Flow From Operating Activities         CASH FLOW FROM INVESTMENT ACTIVITIES         Purchase of Property, Plant and Equipment         Sale of Property, Plant and Equipment         Other non-current assets         Net Cash From Investment Activities         CASH FLOW FROM FINANCING ACTIVITIES         Changes in long term borrowings	(57.39) 34.01 (1.48) 32.53	
	Net Cash Flow From Operating Activities         CASH FLOW FROM INVESTMENT ACTIVITIES         Purchase of Property, Plant and Equipment         Sale of Property, Plant and Equipment         Other non-current assets         Net Cash From Investment Activities         CASH FLOW FROM FINANCING ACTIVITIES         Changes in long term borrowings         Changes in short term borrowings	(57.39) (57.39) (57.39) (1.48)	
	Net Cash Flow From Operating Activities         CASH FLOW FROM INVESTMENT ACTIVITIES         Purchase of Property, Plant and Equipment         Sale of Property, Plant and Equipment         Other non-current assets         Net Cash From Investment Activities         CASH FLOW FROM FINANCING ACTIVITIES         Changes in long term borrowings         Changes in short term borrowings         Changes in Long term provisions	(57.39) (57.39) 34.01 (1.48) 32.53 - 26.69 -	
	Net Cash Flow From Operating Activities         CASH FLOW FROM INVESTMENT ACTIVITIES         Purchase of Property, Plant and Equipment         Sale of Property, Plant and Equipment         Other non-current assets         Net Cash From Investment Activities         CASH FLOW FROM FINANCING ACTIVITIES         Changes in long term borrowings         Changes in short term borrowings         Changes in Long term provisions         Interest Income	(57.39) 	
	Net Cash Flow From Operating Activities         CASH FLOW FROM INVESTMENT ACTIVITIES         Purchase of Property, Plant and Equipment         Sale of Property, Plant and Equipment         Other non-current assets         Net Cash From Investment Activities         CASH FLOW FROM FINANCING ACTIVITIES         Changes in long term borrowings         Changes in short term borrowings         Changes in Long term provisions         Interest Income         Interest Expense         Net Cash From Financing Actitivities	(57.39) (57.39) 34.01 (1.48) 32.53 26.69 - (5.42) 21.26	
	Net Cash Flow From Operating Activities         CASH FLOW FROM INVESTMENT ACTIVITIES         Purchase of Property, Plant and Equipment         Sale of Property, Plant and Equipment         Other non-current assets         Net Cash From Investment Activities         CASH FLOW FROM FINANCING ACTIVITIES         Changes in long term borrowings         Changes in short term borrowings         Changes in Long term provisions         Interest Income         Interest Expense         Net Cash From Financing Actitivities         NET CHANGE IN CASH AND CASH EQUIVALENTS [A+B+C]	(57.39) (57.39) 34.01 (1.48) 32.53 26.69 - - (5.42) 21.26 (3.60)	
	Net Cash Flow From Operating Activities         CASH FLOW FROM INVESTMENT ACTIVITIES         Purchase of Property, Plant and Equipment         Sale of Property, Plant and Equipment         Other non-current assets         Net Cash From Investment Activities         CASH FLOW FROM FINANCING ACTIVITIES         Changes in long term borrowings         Changes in short term borrowings         Changes in Long term provisions         Interest Income         Interest Expense         Net Cash From Financing Actitivities	(57.39) (57.39) 34.01 (1.48) 32.53 26.69 - (5.42) 21.26	

		Dr. Sunil Gupta	CA Vineeta Maheshwari
Date :-	9th November, 2023	(Managing Director)	IRP for Bloom Dekor Limited
Place:-	Ahmedabad	DIN:00012572	IBBI/IPA-001/IP-P00185/2017-2018/10364

# **PARIKH & MAJMUDAR**

CHARTERED ACCOUNTANTS

CA. (DR). HITEN PARIKH M.Com., IL.B., FCA., PH.D., IP CA. SANJAY MAJMUDAR B.Com., IL.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 30<sup>th</sup> 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 the statement is free from 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 30<sup>th</sup> 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 30<sup>th</sup> 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 11<sup>th</sup> 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**