

Date: August 12, 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 June 30, 2022 along with Limited Review Report.

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 June 30, 2022;
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**


Tushar Donda
Company Secretary

Place: Ahmedabad



Bloom Dekor Limited
2/F, Sumel, S.G. Highway, Thaltej,
Ahmedabad 380059 - India

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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 June 30, 2022

(₹ In Lakh except per share data)

Particulars	Quarter Ended			Year Ended	
	30-06-2022	31-03-2022	30-06-2021	31-03-2022	
A	Date of start of reporting period				
	01-04-2022	01-01-2022	01-04-2021	01-04-2021	
B	Date of end of reporting period				
	30-06-2022	31-03-2022	30-06-2021	31-03-2022	
C	Whether results are audited or unaudited				
	Unaudited	Audited	Unaudited	Audited	
D	Nature of report standalone or consolidated				
	Standalone	Standalone	Standalone	Standalone	
I	Revenue From Operations				
	Net sales or Revenue from Operations	268.42	334.79	655.34	2,141.30
II	Other Income				
		-	1.09	6.55	0.95
III	Total Income (I+II)				
		268.42	335.88	661.89	2,142.25
IV	Expenses				
(a)	Cost of materials consumed	69.13	314.71	488.27	1,722.41
(b)	Purchases of stock-in-trade	16.85	115.99	3.12	132.42
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	36.70	268.35	3.68	1,510.20
(d)	Employee benefit expense	64.65	43.77	92.33	286.64
(e)	Finance Costs	5.18	119.14	126.58	481.96
(f)	Depreciation and amortisation expense	15.52	19.82	45.63	142.55
(g)	Other Expenses	8.71	15.49	4.81	26.35
(h)	Manufacturing Expenses	15.53	57.41	77.40	300.67
(i)	Sales & Promotion Expenses	13.40	14.46	15.72	72.04
(j)	Administrative Expenses	27.09	24.22	20.91	86.56
	Total expenses (IV)	272.75	993.37	878.45	4,761.79
V	Profit/(loss) before exceptional items and tax (III-IV)				
		(4.33)	(657.49)	(216.56)	(2,619.54)
VI	Exceptional items (Refer Note Nos. 4 & 5)				
		3,206.41	-	-	-
VII	Profit (loss) after exceptional items and before Tax (V-VI)				
		3,202.09	(657.49)	(216.56)	(2,619.54)
VIII	Tax Expense				
(a)	Current Tax	200.00	-	-	-
(b)	(Less):- MAT Credit	-	-	-	-
(c)	Current Tax Expense Relating to Prior years	-	62.49	-	62.49
(d)	Deferred Tax (Asset)/Liabilities	276.06	(337.97)	(30.50)	(661.72)
IX	Profit (Loss) for the period from continuing operations (VII-VIII)				
		2,726.03	(382.01)	(186.06)	(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				
		2,726.03	(382.01)	(186.06)	(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)				
		2,726.03	(382.01)	(186.06)	(2,020.31)
XV	Other Comprehensive Income				
a. i.	Items that will not be reclassified to profit or loss	0.02	12.15	1.24	15.86
ii.	Income tax relating to items that will not be reclassified to profit or loss	-	(4.12)	-	(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	8.03	1.24	11.74
XVI	Total Comprehensive income [Comprising Profit for the Period and Other comprehensive income] (XIV+XV)				
		2,726.05	(373.97)	(184.82)	(2,008.57)
XVII	Details of equity share capital				
	Paid-up equity share capital	685.00	685.00	685.00	685.00
	Face value of equity share capital (Per Share)	Rs. 10/-	Rs. 10/-	Rs. 10/-	Rs. 10/-



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CIN: L20210GJ1992PLC017341

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

(₹ In Lakh except per share data)

Particulars	Quarter Ended			Year Ended	
	30-06-2022	31-03-2022	30-06-2021	31-03-2022	
A	Date of start of reporting period				
B	Date of end of reporting period				
C	Whether results are audited or unaudited				
D	Nature of report standalone or consolidated				
XIX	Earnings per share				
(a)	Earnings per share (not annualised for quarter ended)				
	Basic earnings (loss) per share from continuing operation	39.80	(5.58)	(2.72)	(29.49)
	Diluted earnings (loss) per share from continuing operation	39.80	(5.58)	(2.72)	(29.49)
(b)	Earnings per share (not annualised for quarter ended)				
	Basic earnings (loss) per share from discontinued operation	-	-	-	-
	Diluted earnings (loss) per share from discontinued operation	-	-	-	-
(c)	Earnings per share (not annualised for quarter ended)				
	Basic earnings (loss) per share from continuing and discontinued operations	39.80	(5.58)	(2.72)	(29.49)
	Diluted earnings (loss) per share continuing and discontinued operations	39.80	(5.58)	(2.72)	(29.49)

Notes on Financial Results:-

1	The above unaudited financial results for the quarter ended June 30, 2022 have been reviewed by the Audit Committee and subsequently approved by the Board of Directors in their respective meetings held on August 12, 2022.
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	As per Indian Accounting Standard 108 on "Operating Segment" (Ind AS 108), the Company has only one reportable segment i.e. Laminate and Doors.
4	The company has entered in to Asset Purchase Agreement of its Laminate unit (which includes total land and building) with Greenlam Industries Limited dated June 21, 2022 for a consideration of Rupees 36.00 Crores (Rupees 18.11 Crores for sale of land and building and Rupees 17.89 Crores Movable assets.) The Profit on sale of Land and Building and Movable assets of Rupees 29.46 Crores has been shown as income in the Statement of Profit and loss and has been reflected as an "Exceptional Item" in the Statement of Profit and loss for the quarter ended on June 30, 2022.
5	The company has entered in to One Time Settlement (OTS) with Punjab National Bank (PNB) for its working capital facilities on May 30, 2022 for an amount of Rupees 29.00 Crores, against outstanding dues of Rupees 31.61 Crores, and the difference of Rupees 2.61 Crores has been written back and has been shown as income in the Statement of Profit and loss, and is reflected as an "Exceptional Item" in the Statement of Profit and loss for the quarter ended on June 30, 2022.
6	Due to selling of Tangible Assets in the June Quarter 2022, the Company has earned long and short term capital gain. The Company has made provision of applicable taxes for the quarter ended on June 30, 2022 on pro rata basis only.
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 :- August 12, 2022
Place:- Toronto, Canada



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 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 30th June, 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 Regulations).

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

We conducted our review of the statement in accordance with the Standard on Review Engagement (SRE) 2410, "Review of Interim Financial information performed by the Independent Auditor of the Entity" issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provide less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.



Basis of Qualified Opinion

1. The Company has trade payables in foreign currency outstanding for more than three years as at 30th June, 2022 amounting to Rs. 115.33 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, 2022 for non-compliance with any provisions under FEMA Act, 1999 or any other law applicable.

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

EMPHASIS MATTER:

- 1) The company has entered in to Asset Purchase Agreement of its Laminate unit (which includes total land and building)with Greenlam Industries Limited dated 21st June, 2022 for a consideration of Rs 36.00 Crores (Rs 18.11 Crores for sale of land and building and Rs 17.89 Crores Movable assets.) The Profit on sale of Land and Building and Movable assets of Rs 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 30th June, 2022.



- 2) The company has entered in to One Time Settlement (OTS) with Punjab National Bank (PNB) for its working capital facilities on 30th May,2022 for an amount of Rs 29.00 Crores, against outstanding dues of Rs 31.61 Crores, and the difference of Rs 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 30th June,2022.

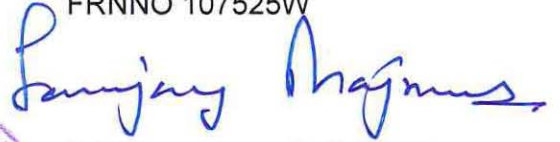
Our Conclusion is not modified in respect of other matters.

Date: 12.08.2022

For Parikh & Majmudar

Chartered Accountants

FRNNO 107525W



Place: Ahmedabad



C.A SANJAY S MAJMUDAR

PARTNER

M.No. 036791

UDIN: 22036791AOXNHC6447