

Date: February 14, 2025

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

Dear Sir,

Sub: Integrated Filing (Financials) for the quarter ended December 31, 2024.

Reference: Bloom Dekor Limited (Security Id/Code: BLOOM/526225)

Pursuant to SEBI Circular No. SEBI/HO/CFD/CFD-PoD-2/CIR/P/2024/185 dated December 31, 2024, read with BSE Circular No. 20250102-4 dated January 02, 2025, please find attached the Integrated Filing (Financial) for the quarter and nine months ended December 31, 2024:

A. FINANCIAL RESULTS

Attached as **Annexure I**.

B. STATEMENT ON DEVIATION OR VARIATION FOR PROCEEDS OF PUBLIC ISSUE, RIGHTS ISSUE, PREFERENTIAL ISSUE, QUALIFIED INSTITUTIONS PLACEMENT ETC.

The Company has not raised any fund through Public Issue, Rights Issue, Preferential Issue, Qualified Institutions Placement during the quarter ended on December 31, 2024.

C. QUARTERLY DISCLOSURE OF OUTSTANDING DEFAULT ON LOANS / DEBT SECURITIES

Not Applicable, No default.

D. DISCLOSURE OF RELATED PARTY TRANSACTIONS (applicable only for half-yearly filings)

Not Applicable for the quarter ended 31st December, 2024.

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

T: +91 79 2684 1916/17
F: +91 79 2684 1914
W: www.bloomdekor.com
E: laminates@bloomdekor.com

1800 233 25666(Bloom)



E. STATEMENT ON IMPACT OF AUDIT QUALIFICATIONS (FOR AUDIT REPORT WITH MODIFIED OPINION) SUBMITTED ALONG-WITH ANNUAL AUDITED FINANCIAL RESULTS (Standalone and Consolidated separately) (applicable only for Annual Filing)

Not Applicable for the quarter ended 31st December, 2024.

Kindly take the same on your record and oblige us.

The above information is also available on the Company's website at www.bloomdekor.com.

Thanking you

For, **Bloom Dekor Limited in CIRP**

For, **Bloom Dekor Limited in CIRP**

Dr. Sunil Gupta
Suspended Managing Director
DIN: 00012572

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

Place: Ahmedabad

Place: Surat

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Bloom Dekor Limited

(in CIRP)

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, 2024

(₹ In Lakh except per share data)

Particulars	Quarter Ended			Nine Months Ended		Year Ended
	31-12-2024	30-09-2024	31-12-2023	31-12-2024	31-12-2023	31-03-2024
A Date of start of reporting period	01-10-2024	01-07-2024	01-10-2023	01-04-2024	01-04-2023	01-04-2023
B Date of end of reporting period	31-12-2024	30-09-2024	31-12-2023	31-12-2024	31-12-2023	31-03-2024
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						
Net sales or Revenue from Operations	84.10	132.51	137.74	349.54	485.04	572.70
II Other Income	2.17	1.13	0.03	3.33	2.17	2.61
III Total Income (I+II)	86.27	133.64	137.77	352.86	487.21	575.31
IV Expenses						
(a) Cost of materials consumed	43.84	39.57	51.54	131.96	132.50	139.09
(b) Purchases of stock-in-trade	12.58	48.42	31.68	94.26	197.25	227.82
(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	(16.74)	(9.12)	14.39	(18.37)	15.86	22.26
(d) Employee benefit expense	31.99	30.45	32.99	90.88	96.87	110.83
(e) Finance Costs	3.67	0.14	2.89	4.82	8.32	10.22
(f) Depreciation and amortisation expense	10.24	10.35	15.48	31.47	48.85	51.39
(g) Other Expenses	0.70	0.58	0.98	1.91	9.03	148.00
(h) Manufacturing Expenses	15.33	11.46	5.43	32.99	25.45	-
(i) Sales & Promotion Expenses	4.09	2.73	7.87	11.89	40.57	-
(j) Administrative Expenses	13.09	15.41	20.37	37.49	48.08	-
(K) CIRP COST	5.02	4.82	-	16.02	-	9.70
Total expenses (IV)	123.82	154.81	183.63	435.32	622.78	719.30
V Profit/(loss) before exceptional items and tax (III-IV)	(37.55)	(21.17)	(45.86)	(82.46)	(135.57)	(143.99)
VI Exceptional items	-	-	-	-	-	-
VII Profit (loss) after exceptional items and before Tax (V-VI)	(37.55)	(21.17)	(45.86)	(82.46)	(135.57)	(143.99)
VIII Tax Expense	(5.41)	(3.56)	(10.47)	(14.52)	(53.60)	(59.07)
(a) Current Tax	-	-	-	-	-	-
(b) (Less):- MAT Credit	-	-	-	-	-	-
(c) Current Tax Expense Relating to Prior years	-	-	-	-	-	-
(d) Deferred Tax (Asset)/Liabilities	(5.41)	(3.56)	(10.47)	(14.52)	(53.60)	(59.07)
IX Profit (Loss) for the period from continuing operations (VII-VIII)	(32.14)	(17.61)	(35.39)	(67.95)	(81.97)	(84.92)
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	(32.14)	(17.61)	(35.39)	(67.95)	(81.97)	(84.92)
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)	(32.14)	(17.61)	(35.39)	(67.95)	(81.97)	(84.92)
XV Other Comprehensive Income						
a. i). Items that will not be reclassified to profit or loss	0.13	0.13	4.15	0.40	12.45	0.73
ii). Income tax relating to items that will not be reclassified to profit or loss	-	-	-	-	-	(0.19)
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	0.13	0.13	4.15	0.40	12.45	0.54
XVI Total Comprehensive income [Comprising Profit for the Period and Other comprehensive income] (XIV+XV)	(32.01)	(17.47)	(31.23)	(67.54)	(69.52)	(84.39)
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	(0.47)	(0.26)	(0.52)	(0.99)	(1.20)	(1.23)
Diluted earnings (loss) per share from continuing operation	(0.47)	(0.26)	(0.52)	(0.99)	(1.20)	(1.23)
(b) Earnings per share (not annualised for quarter ended)						
Basic earnings (loss) per share from discontinued operation	-	-	-	-	-	-

Bloom Dekor Limited

(in CIRP)

CIN: L20210GJ1992PLC017341

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BLOOM
LAMINAT
DOORS
SIMPLY D'FRONT

Statement of Standalone Financial Results for the quarter ended on December 31, 2024

	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	(0.47)	(0.26)	(0.52)	(0.99)	(1.20)	(1.23)
	Diluted earnings (loss) per share continuing and discontinued operations	(0.47)	(0.26)	(0.52)	(0.99)	(1.20)	(1.23)

Notes on Financial Results:-

1	The Hon'ble National Company Law Tribunal (NCLT) Ahmedabad Bench vide its Order dated 11th October, 2023 in CP(IB)/127/AHM/2020 admitted the Corporate Debtor ('the Company') into Corporate Insolvency Resolution Process (CIRP) under section 9(5)(i) of the Insolvency and Bankruptcy Code and appointed Insolvency Resolution Professional (IRP).
2	The above unaudited standalone financial results for the quarter ended December 31, 2024 have been reviewed by the Audit Committee and subsequently approved by the Board of Directors in their respective meetings held on February 14, 2025. The statutory auditors have carried out limited review of above result.
3	The unaudited standalone financial results are prepared in accordance with the Indian Accounting Standards 34 "Interim Financial Reporting" as prescribed under Section 133 of the Companies Act, 2013, read with Rule 3 of the Companies (Indian Accounting Standards) Rules, 2015 and Companies (Indian Accounting Standards) (Amendment Rules), 2016.
4	As per Indian Accounting Standard 108 on 'Operating Segment' (Ind AS 108), the company has only one reportable segment i.e. Laminate and Doors.
5	The figures for the corresponding previous period have been restated/regrouped wherever necessary, to make them comparable.
6	The Company does not have any subsidiary or Joint Ventures or associate companies as on 31/12/2024
7	the company has not made provision for Interest on Inter Corporate Deposit (ICD) Taken from Non-Banking Financial Company (NBFC) in the books of accounts. Had the company made the provision for ICD taken from NBFC for the quarter ended on 31st December, 2024, the Loss for the quarter ended would have been higher by Rs. 1.13 lakhs and current liabilities would have been higher to that extent. The above is in violation of Effective Interest Method to the finance cost as per the requirement of Ind AS 109 'Financial Instruments. Further, it has been informed by Resolution Professional that since the company is in CIRP, and the claim of NBFC being admitted on CIRP date, hence the further interest cannot be booked till the resolution plan for the corporate debtor is approved by Adjudicating Authority.
8	The Company has trade payables in foreign currency outstanding for more than three years as at December 31, 2024 amounting to Rs. 134.75 lakhs payable to its foreign Suppliers. As explained to us, Currently the Management/ Resolution Professional (RP) 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 December 31, 2024 for non-compliance with any provisions under FEMA Act, 1999 or any other law applicable.

For, Bloom Dekor Limited- in CIRP

For Bloom Dekor Limited In CIRP



Dr. Sunil Gupta
(Suspended Managing Director)

Vineeta

CA Vineeta Maheshwari

IP for Bloom Dekor Limited- in CIRP

DIN:00012572 BBI/IPA-001/IP-P00185/2017-2018/10364

Date :- 14th February, 2025
Place:- Ahmedabad



CHARTERED ACCOUNTANTS

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

Independent Auditors Review Report on the Quarterly and Year to date Unaudited Financial Results of the Company pursuant to the Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

Review Report to,
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 on 31st December, 2024 and for the period from to date April 1, 2024 to December 31, 2024 (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 has been signed by the managing director of the company and taken on records by the RP, 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 and 52 of the Listing Regulations. Our responsibility is to express a conclusion on the Statement based on our review.

We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 'Review of Interim Financial Information Performed by the Independent Auditor of the Entity' issued by the Institute of Chartered Accountants of India (ICAI). This standard requires that we plan and perform the



review to obtain moderate assurance as to whether the Statement is free from material misstatement. A review of interim financial information consists of making inquiries, primarily of the Company's personnel responsible for financial and accounting matters and applying analytical and other review procedures.

A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing specified under section 143(10) of the Companies Act, 2013 and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

Basis of Qualified Opinion

- 1. The Company has trade payables in foreign currency outstanding for more than three years as at 31st December, 2024 amounting to Rs. 134.75 lakhs payable to its foreign Suppliers. As explained to us, Currently the Management/ Resolution Professional (RP) 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, 2024 for non-compliance with any provisions under FEMA Act, 1999 or any other law applicable.**
- 2. For the Quarter ended on 31st December, 2024, the company has not made provision for Interest on Inter Corporate Deposit (ICD) Taken from Non-Banking Financial Company (NBFC) in the books of accounts. Had the company made the provision for ICD taken from NBFC for the quarter ended on 31st December, 2024, the Loss for the quarter ended would have been higher by Rs. 1.12 lakhs and current liabilities would have been higher to that extent. The above is in violation of Effective Interest Method to the finance cost as per the requirement of Ind AS-109 'Financial Instruments.**



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 and 52 of the Listing Regulations, 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.1306.43 lakhs as at 31st December, 2024 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 other matters.

OTHER MATTER

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



Bankruptcy Code and appointed CA. Vineeta Maheshwari Interim Resolution Professional (IRP) and thereafter she was confirmed as Resolution Professional (RP) in the 1st meeting of Committee of Creditors.

Date: 14.02.2025

Place: Ahmedabad



For Parikh & Majmudar
Chartered Accountants
FRNNO 107525W


CA SATWIK DURKAL
PARTNER
M.No. 107628
UDIN: 25107628BMHFZA1412