

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

Dear Sir,

**Sub: Outcome of Board meeting held on today i.e. on May 30, 2024**  
**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 May 30, 2024, which was commenced at 12:30 P.M. and concluded at 03:25 P.M., have apart from other businesses;

1. Considered, approved and taken on record the Audited Financial Results of the Company for the quarter and year ended on March 31, 2024 along with Auditor's Reports (modified Opinion) and Statement on Impact of Audit Qualifications;

In this regards we are hereby submitting following;

- a) Audited Standalone Financial Results for the quarter and year ended on March 31, 2024;
  - b) Standalone Statement of Assets and Liabilities;
  - c) Standalone Cash Flow Statements;
  - d) Audit Reports' (modified opinion) on the Audited Standalone Financial Results;
  - e) Statement on Impact of Audit Qualifications (for audit reports with modified opinion);
2. Considered, approved and taken on record the Audited Financial Statement of the Company for the year ended on March 31, 2024;
  3. 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 2023-24.  
*(Details as required under Regulation 30 and brief Profile of Mr. Anand Lavingia, Peer Reviewed Practicing Company Secretary is attached herewith as Annexure 1) and*
  4. Appointed M/s. B. T. Vora & Co., Chartered Accountant as Internal Auditor of the Company for the financial year 2024-25.

**Bloom Dekor Limited**  
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)



*(Details as required under Regulation 30 and brief Profile of M/s. B. T. Vora & Co., Chartered Accountant is attached herewith as Annexure 2).*

Kindly take the same on your record and oblige us.

Thanking You,

**For, Bloom Dekor Limited**

**Tushar Donda**  
**Company Secretary**

**Place: Ahmedabad**

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## 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 and year ended on March 31, 2024

Particulars		Quarter Ended			Year Ended	
		31-03-2024	31-12-2023	31-03-2023	31-03-2024	31-03-2023
A	Date of start of reporting period	01-01-2024	01-10-2023	01-01-2023	01-04-2023	01-04-2022
B	Date of end of reporting period	31-03-2024	31-12-2023	31-03-2023	31-03-2024	31-03-2023
C	Whether results are audited or unaudited	Audited	Unaudited	Audited	Audited	Audited
D	Nature of report standalone or consolidated	Standalone	Standalone	Standalone	Standalone	Standalone
I	<b>Revenue From Operations</b>					
	Net sales or Revenue from Operations	87.66	137.74	270.72	572.70	1,097.22
II	Other Income	0.43	0.03	8.17	2.61	10.98
III	<b>Total Income (I+II)</b>	<b>88.10</b>	<b>137.77</b>	<b>278.89</b>	<b>575.31</b>	<b>1,108.20</b>
IV	<b>Expenses</b>					
(a)	Cost of materials consumed	6.59	51.54	411.54	139.09	724.26
(b)	Purchases of stock-in-trade	30.57	31.68	66.90	227.82	208.61
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	6.40	14.39	28.92	22.26	69.76
(d)	Employee benefit expense	15.45	32.99	35.87	112.32	172.18
(e)	Finance Costs	1.90	2.89	2.80	10.22	18.53
(f)	Depreciation and amortisation expense	2.54	15.48	18.55	51.39	68.78
(g)	Other Expenses	33.07	34.65	95.20	156.20	344.32
	<b>Total expenses (IV)</b>	<b>96.52</b>	<b>183.63</b>	<b>659.78</b>	<b>719.30</b>	<b>1,606.44</b>
V	<b>Profit/(loss) before exceptional items and tax (III-IV)</b>	<b>(8.42)</b>	<b>(45.86)</b>	<b>(380.89)</b>	<b>(143.99)</b>	<b>(498.24)</b>
VI	Exceptional items	-	-	-	-	3,393.65
VII	<b>Profit (loss) after exceptional items and before Tax (V-VI)</b>	<b>(8.42)</b>	<b>(45.86)</b>	<b>(380.89)</b>	<b>(143.99)</b>	<b>2,895.41</b>
VIII	<b>Tax Expense</b>	<b>(5.46)</b>	<b>(10.47)</b>	<b>210.50</b>	<b>(59.07)</b>	<b>748.71</b>
(a)	Current Tax	-	-	(250.00)	-	-
(b)	(Less):- MAT Credit	-	-	-	-	-
(c)	Current Tax Expense Relating to Prior years	-	-	-	-	-
(d)	Deferred Tax (Asset)/Liabilities	(5.46)	(10.47)	460.50	(59.07)	748.71
IX	<b>Profit (Loss) for the period from continuing operations (VII-VIII)</b>	<b>(2.96)</b>	<b>(35.39)</b>	<b>(591.39)</b>	<b>(84.92)</b>	<b>2,146.70</b>
X	Profit/(loss) from discontinued operations	-	-	-	-	-
XI	Tax expenses of discontinued operations	-	-	-	-	-
XII	<b>Profit/(loss) from Discontinued operations (after tax) (X-XI)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
XIII A	<b>Profit(Loss) For Period Before Minority Interest</b>	<b>(2.96)</b>	<b>(35.39)</b>	<b>(591.39)</b>	<b>(84.92)</b>	<b>2,146.70</b>
XIII B	Share Of Profit / Loss of Associates and joint ventures accounted for using equity method	-	-	-	-	-
XIII C	Profit/Loss Of Minority Interest	-	-	-	-	-
XIV	<b>Profit (Loss) for the period (XIII A + XIII B + XIII C)</b>	<b>(2.96)</b>	<b>(35.39)</b>	<b>(591.39)</b>	<b>(84.92)</b>	<b>2,146.70</b>
XV	<b>Other Comprehensive Income</b>					
	a. i). Items that will not be reclassified to profit or loss	(11.91)	4.15	22.36	0.73	22.42
	ii). Income tax relating to items that will not be reclassified to profit or loss	-	-	(5.83)	(0.19)	(5.83)
	b. i). Item that will be reclassified to profit or loss	-	-	-	-	-
	ii). Income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-
	<b>Total Comprehensive income</b>	<b>(11.91)</b>	<b>4.15</b>	<b>16.53</b>	<b>0.54</b>	<b>16.59</b>
XVI	<b>Total Comprehensive income [Comprising Profit for the Period and Other comprehensive income] (XIV+XV)</b>	<b>(14.87)</b>	<b>(31.23)</b>	<b>(574.86)</b>	<b>(84.39)</b>	<b>2,163.29</b>
XVII	<b>Details of equity share capital</b>					
	Paid-up equity share capital	685.00	685.00	685.00	685.00	685.00
	Reserve excluding revaluation reserve	-	-	-	(1,238.89)	(1,154.50)
	Face value of equity share capital (Per Share)	Rs. 10/-	Rs. 10/-	Rs. 10/-	Rs. 10/-	Rs. 10/-

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### Statement of Standalone Financial Results for the quarter and year ended on March 31, 2024

XIX	Earnings per share					
(a)	Earnings per share (not annualised for quarter ended)					
	Basic earnings (loss) per share from continuing operation	(0.04)	(0.52)	(8.63)	(1.24)	31.34
	Diluted earnings (loss) per share from continuing operation	(0.04)	(0.52)	(8.63)	(1.24)	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 discontinued operations	(0.04)	(0.52)	(8.63)	(1.24)	31.34
	Diluted earnings (loss) per share continuing and discontinued operations	(0.04)	(0.52)	(8.63)	(1.24)	31.34

#### Notes on Financial Results:-

1	The above audited standalone financial results for the quarter and year ended March 31, 2024 have been reviewed by the Audit Committee and subsequently approved by the Board of Directors in their respective meetings held on May 30, 2024. The statutory auditors have carried audit of above result.
2	Figures of the quarter ended March 31, 2024 and March 31, 2023 are the balancing figures between audited figures in respect of the full financial year and year to date figures up to the third quarter of the relevant financial year. Also the figures up to the end of third quarter had only been reviewed and not subject to audit.
3	The audited 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. Laminat and Doors
5	Standalone Statement of Assets and Liabilities as on March 31, 2024 and Cash Flow Statement for the financial year ended on March 31, 2024 are attached herewith.
6	The figures for the corresponding previous period have been restated/regrouped wherever necessary, to make them comparable.

For, Bloom Dekor Limited



Sunil Gupta  
Managing Director  
DIN: 00012572

*Vineeta*

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

Date :- 30-May-24  
Place:- Ahmedabad



## Bloom Dekor Limited

CIN: L20210GJ1992PLC017341

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### Standalone Statement of Assets and Liabilities

		(₹ In Lakh)	
Particulars		Year ended	Year ended
		31-03-2024	31-03-2023
A	Date of start of reporting period	01-04-2023	01-04-2022
B	Date of end of reporting period	31-03-2024	31-03-2023
C	Whether results are audited or unaudited	Audited	Audited
D	Nature of report standalone or consolidated	Standalone	Standalone
<b>ASSETS</b>			
1	<b>Non-current assets</b>		
a)	Property, Plant and Equipment	213.06	284.28
b)	Right to Use Assets	26.13	39.64
c)	Other Intangible assets	-	0.44
d)	Financial Assets		
(i)	Investments	-	4.11
(ii)	Trade receivables	415.81	444.64
(iii)	Loans	-	-
(iv)	Security Deposits	-	-
(v)	Other Financial Assets	1.37	1.58
e)	Deferred tax assets (net)	541.45	482.57
f)	Other non-current assets	57.82	57.67
	<b>Total Non-Current Assets</b>	<b>1,255.63</b>	<b>1,314.93</b>
2)	<b>Current assets</b>		
a)	Inventories	207.09	232.66
b)	Financial Assets		
(i)	Investments	-	-
(ii)	Trade receivables	67.08	26.63
(iii)	Cash and cash equivalents	9.72	12.48
(iv)	Bank balances other than(iii) above	-	-
(v)	Loans	-	-
(vi)	Others (to be specified)	0.13	1.14
c)	Current Tax Assets (Net)	-	-
c)	Other current assets	13.53	18.77
	Non-Current Assets held for sale	-	-
	<b>Total Current Assets</b>	<b>297.56</b>	<b>291.68</b>
	<b>TOTAL ASSETS</b>	<b>1,553.19</b>	<b>1,606.61</b>
<b>EQUITY &amp; LIABILITIES :</b>			
<b>EQUITY:</b>			
a)	Equity Share Capital	685.00	685.00
b)	Other Equity	(1,238.89)	(1,154.50)
	<b>Equity attributable to equity holders of the Company</b>	<b>(553.89)</b>	<b>(469.50)</b>
<b>LIABILITIES :</b>			
1)	<b>Non-Current Liabilities</b>		
a)	Financial Liabilities		
(i)	Borrowings	1,213.78	1,213.78
(ii)	Lease liabilities	23.33	35.26
(ii)	Trade payables		
i)	Total outstanding dues of micro enterprises and small enterprises	202.31	136.28
ii)	Total outstanding dues of creditors other than micro enterprises and small enterprises	393.82	375.52
(iv)	Other financial liabilities	2.00	2.00
b)	Provisions	19.41	20.28
c)	Deferred tax liabilities (Net)	-	-
d)	Other non-current liabilities	-	-
	<b>Total Non-Current Liabilities</b>	<b>1,854.65</b>	<b>1,783.13</b>
2)	<b>Current liabilities</b>		
a)	Financial Liabilities		
(i)	Borrowings	28.71	-
(ii)	Lease liabilities	7.66	6.35
(ii)	Trade payables		
i)	Total outstanding dues of micro enterprises and small enterprises	90.59	67.77
ii)	Total outstanding dues of creditors other than micro enterprises and small enterprises	71.34	112.08
(iv)	Other financial liabilities	-	-
b)	Other current liabilities	50.77	102.33
c)	Provisions	3.36	4.45
d)	Current Tax Liabilities (Net)	-	-
	<b>Total Current Liabilities</b>	<b>252.43</b>	<b>292.99</b>
	<b>TOTAL EQUITY AND LIABILITIES</b>	<b>1,553.19</b>	<b>1,606.61</b>

For, Bloom Dekor Limited



Sunil Gupta  
Managing Director  
DIN: 00012572



Vineeta

CA Vineeta Maheshwari  
RP for Bloom Dekor Limited  
IP-P00185/2017-2018/10364

Date :- 30-May-24  
Place:- Ahmedabad

## Bloom Dekor Limited

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### Standalone Statement of Cash Flow

(₹ In Lakh)

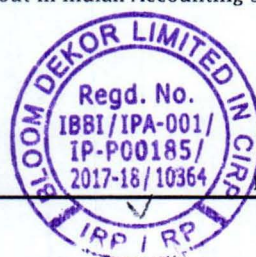
Particulars	Year Ended	Year ended		
	31-03-2024	31-03-2023		
A	Date of start of reporting period	01-04-2023	01-04-2022	
B	Date of end of reporting period	31-03-2024	31-03-2023	
C	Whether results are audited or unaudited	Audited	Audited	
D	Nature of report standalone or consolidated	Standalone	Standalone	
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>				
Net Profit as per P & L A/c. before Income Tax			(143.99)	2,895.41
<b>ADD/(LESS): - Adjustment for :</b>				
Depreciation			51.39	68.78
Finance Cost			10.22	18.53
Provision for Gratuity				
Loss /(Profit ) on sale of Assets			(0.82)	(3,119.01)
Interest Income			(1.79)	(0.14)
Deffered Tax Liability/(Asset)			-	-
<b>Operating Profit before changes in working capital</b>			<b>(84.99)</b>	<b>(136.43)</b>
<b>Movement in Working Capital Changes:</b>				
(Inc)/Dec in Inventories			25.57	431.10
(Inc)/Dec in Trade Receivables			(11.62)	149.45
(Inc)/Dec in Other Current Assets			6.23	63.19
(Inc)/Dec in Trade Payables			13.70	(119.31)
(Inc)/Dec in Provisions			(1.09)	(7.62)
<b>Cash Generated from Operations</b>			<b>(52.20)</b>	<b>380.38</b>
Direct Taxes paid (Net of refund)			-	-
<b>Net Cash Flow From Operating Activities</b>			<b>(52.20)</b>	<b>380.38</b>
<b>CASH FLOW FROM INVESTMENT ACTIVITIES</b>				
Purchase of Property, Plant and Equipment			-	(72.01)
Sale of Property, Plant and Equipment			25.85	3,597.44
Other non-current assets			4.17	0.70
<b>Net Cash From Investment Activities</b>			<b>30.02</b>	<b>3,526.13</b>
<b>CASH FLOW FROM FINANCING ACTIVITIES</b>				
Changes in long term borrowings			-	(636.35)
Changes in short term borrowings			28.71	(3,225.49)
Changes in Long term provisions			(0.87)	(32.78)
Interest Income			1.79	0.14
Interest Expense			(10.22)	(18.53)
<b>Net Cash From Financing Activities</b>			<b>19.41</b>	<b>(3,913.01)</b>
<b>NET CHANGE IN CASH AND CASH EQUIVALENTS [A+B+C]</b>			<b>(2.77)</b>	<b>(6.50)</b>
Opening Cash & Cash Equivalents			12.48	18.98
<b>Closing Cash and Cash Equivalents</b>			<b>9.71</b>	<b>12.48</b>

**Note:**

The cash flow statement has been prepared under the indirect method as set out in Indian Accounting Standard (IND AS-7) Statement of Cashflows. For, Bloom Dekor Limited



Sunil Gupta  
Managing Director  
DIN: 00012572



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

Date :- 30-May-24  
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' Report on Quarterly and Year to Date audited Standalone Ind AS Financial Results of M/s BLOOM DEKOR LIMITED Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)

Review Report to,  
Insolvency Resolution Professional

**BLOOM DEKOR LIMITED**

**Report on audit of Standalone Ind AS Financial Results**

**Qualified Opinion**

We have audited the accompanying Statement of Standalone Ind AS Financial Results of BLOOM DEKOR LIMITED (the "Company"), for the three months and year ended March 31, 2024 (the "Statement"), being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us, the statement:

- is presented in accordance with the requirements of Regulation 33 of the Listing Regulations; and
- gives a true and fair view in conformity with Indian Accounting Standard prescribed under Section 133 of the Companies Act 2013 (the "Act") read with relevant rules issued there under and other accounting principles generally accepted in India of the standalone net loss and total comprehensive income and other financial information of the Company for the three months and year ended March 31, 2024.



## Basis for Qualified Opinion

1. The Company has trade payables in foreign currency outstanding for more than three years as at 31st March 2024 amounting to Rs. 131.77 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 year ended 31<sup>st</sup> March, 2024 for non-compliance with any provisions under FEMA Act, 1999 or any other applicable laws.

We conducted our audit of the Statement in accordance with the Standards on Auditing ("SA"s) specified under Section 143(10) of the Act. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Standalone Ind AS Financial Results section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India ("ICAI") together with the ethical requirements that are relevant to our audit of the Standalone Financial Results under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our qualified opinion.

## Material Uncertainty Related to Going Concern

The company is having accumulated losses (after taking into account the balance of reserves) of Rs 1238.89 lakhs as at 31.03.2024 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 realise its assets and discharge its liabilities in the normal course of business. The ultimate outcome of these matters 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 opinion is not modified on the above matter.

### **Emphasis of Matter**

1. As indicated in the above paragraph, material uncertainty exists that may cast significant doubt on the company's ability to continue as going concern.
2. The balance confirmation from the suppliers and customers have been called for, but the same are awaited till the date of audit. Thus, the balances of receivables and trade payables have been taken as per the books of accounts submitted by the company and are subject to confirmation from the respective parties

Our opinion is not modified in the above matters



### **OTHER MATTER**

Refer Note 40 to the Standalone financial statements 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 Ms Vineeta Maheshwari Insolvency Resolution Professional (IRP) and thereafter she was confirmed as Resolution Professional in the meeting of Committee of Creditors.

### **Managements Responsibilities for the Standalone Ind AS Financial Results**

The statement has been prepared on the basis of Standalone Ind AS annual financial statement.

The Board of Directors of the Company are responsible for the preparation and presentation of the Statement that gives a true and fair view of the net <sup>1075</sup> profit and other comprehensive income of the Company and other financial information in accordance with the applicable accounting standards prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the



provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the standalone Ind AS financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the standalone Ind AS financial statements, Board of Directors is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

Those Board of Directors are also responsible for overseeing the Company's financial reporting process.

### **Auditors Responsibilities for the Audit of the Standalone Ind AS Financial Results**

Our objectives are to obtain reasonable assurance about whether the standalone Ind AS financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Standards on Auditing will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these standalone Ind AS financial statements.

As part of an audit in accordance with Standards on Auditing, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the standalone Ind AS financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve

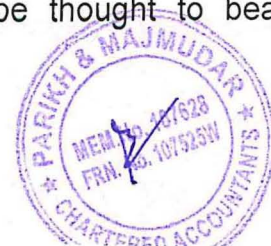


collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls system in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the standalone Ind AS financial statement or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the standalone Ind AS financial statements, including the disclosures, and whether the standalone Ind AS financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence; and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.



## OTHER MATTERS

The Statement includes the standalone financial results for the quarter ended March 31, 2024 being the balancing figure between the audited figures in respect of the full financial year ended March 31, 2024 and the published unaudited year-to-date figures up to the third quarter of the current financial year, which were subjected to a limited review by us, as required under the Listing Regulations.



For Parikh & Majmudar  
Chartered Accountants  
FR No. 107525W

[C.A SATWIK DURKAL]

PARTNER

Membership No. 040230

Place: Ahmedabad

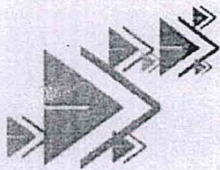
Date: 30-05-2024

UDIN: 24107628BJZWRV2963

**STATEMENT ON IMPACT OF AUDIT QUALIFICATIONS (FOR AUDIT REPORT WITH MODIFIED OPINION) SUBMITTED ALONG-WITH ANNUAL AUDITED FINANCIAL RESULTS**

Statement on Impact of Audit Qualifications for the Financial Year ended March 31, 2024 [See Regulation 33 of the SEBI (LODR) (Amendment) Regulations, 2016]				
I.	Sl. No.	Particulars	Audited Figures (as reported before adjusting for qualifications)	Adjusted Figures (audited figures after adjusting for qualifications)
	1.	Turnover / Total income	572.70	572.70
	2.	Total Expenditure	719.30	719.30
	3.	Net Profit/(Loss)	(84.39)	(84.39)
	4.	Earnings Per Share	(1.24)	(1.24)
	5.	Total Assets	1,553.19	1,553.19
	6.	Total Liabilities	2,107.08	2,107.08
	7.	Net Worth	(553.89)	(553.89)
	8.	Any other financial item(s) (as felt appropriate by the management)	NA	NA

II. Audit Qualification (each audit qualification separately):		
a.	Details of Audit Qualification:	Modified opinion with Emphasis
b.	Type of Audit Qualification: Qualified Opinion / Disclaimer of Opinion / Adverse Opinion	Regarding noncompliance of Foreign Exchange Management Act, 1999 and any other applicable law on account of delay in payment of foreign currency outstanding for more than three years as at 31st March, 2024 amounting to Rs. 131.77 lakhs
c.	Frequency of qualification: Whether appeared first time / repetitive / since how long continuing	This is continued since financial year 2021-22
d.	For Audit Qualification(s) where the impact is quantified by the auditor, Management's Views:	N.A.



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  
2/F, Sumel, S.G. Highway, Thaltej,  
Ahmedabad - 380 059, Gujarat, India

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W : www.bloomdekor.com  
E : laminates@bloomdekor.com  
1800 233 25666 (Bloom)

e.	For Audit Qualification(s) where the impact is not quantified by the auditor:	
(i)	Management's estimation on the impact of audit qualification:	NIL
(ii)	If management is unable to estimate the impact, reasons for the same:	The management is of view that, the potential noncompliance of Foreign Exchange Management Act, 1999 owing to the overdue payments to foreign suppliers is primarily due to continued losses and consequent liquidity crisis. Due to lack of clarity on the potential implications of this noncompliance, the management is unable to estimate the impact.
(iii)	Auditors' Comments on (i) or (ii) above:	We have qualified our opinion regarding non-compliance with any provisions under FEMA Act, 1999 or any other law applicable. However, we are unable to comment on the likely outcome and its consequential impact on the financial statements for the year ended 31 March, 2024 for non-compliance with any provisions under FEMA Act, 1999 or any other law applicable.

For, Bloom Dekor Limited



Dr. Sunil Gupta  
Managing Director  
DIN 00012572

For Parikh & Majmudar  
Chartered Accountants  
FRN NO. 107525W



C.A SATWIK DURKAL  
PARTNER  
M. No. 107628

*Vineeta*



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

Date: 30/05/2024



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

<b>Sr. No.</b>	<b>Particulars</b>	<b>Details</b>
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	30/05/2024 F.Y. 2023-24
5.	Brief Profile	Annexed herewith
6.	Disclosure of Relationship between Directors	Nil

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## 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



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	30/05/2024 F.Y. 2024-25
5.	Brief Profile	Annexed herewith
6.	Disclosure of Relationship between Directors	Nil

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## **FIRM PROFILE**

<b>1.</b>	Name of the Firm	B. T. Vora & Co.
<b>2.</b>	Address	706 , Hemkoot Complex, B/h. LIC Building, Ashram Road, Ahmedabad-380009
<b>3.</b>	Name of Partners	Shri Bharat T. Vora and Shri Chirag A. Sheth
<b>4.</b>	ICAI Membership No.	013046 and 180506
<b>5.</b>	Firm Registration No.	123652W
<b>6.</b>	Years of Starting Practice	November, 1971
<b>7.</b>	GSTIN	24AAUFB8284D1Z5
<b>8.</b>	Staff Strength	
	(a) No. of Articled Clerk	2
	(b) Qualified Assistant	1
	(c) Other Staff	1
<b>9.</b>	<b>Audit Experience</b>	
	<b>(A)</b> 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>(B)</b>	Tax Audit of Partnership and Proprietary Manufacturing and Trading and Service Sector Firm	More than 35
<b>(C)</b>	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
<b>(D)</b>	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)
<b>(E)</b>	Concurrent Audit	1. Bank of India for 2002-03 and 2003-04 (2 Years)
		2. State Bank of Saurashtra for F.Y.2004-05