

**Date:** February 14, 2025

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

Dear Sir,

**Subject: Outcome of Board meeting held on today i.e. on February 14, 2025**

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

In reference to captioned subject, we hereby inform you that the Board of Directors of the Company, in their Board Meeting held on today, i.e. on February 14, 2025, which was commenced at 04:00 P.M. and concluded at 05:10 P.M., have apart from other businesses;

1. Considered, approved and taken on record the Unaudited Financial Results of the Company for the quarter ended on December 31, 2024 along with Limited Review Report;

In this regards we are hereby submitting following;

- a) Unaudited Standalone Financial Results for the quarter ended on December 31, 2024 and
- b) Limited Review Report

2. Appointment of M/s. ALAP & Co. LLP, Company Secretaries as Secretarial Auditor for issuing Secretarial Audit Report and Annual Secretarial Compliance Report for F.Y. 2024-25.

In this regards, relevant information of M/s. Alap & Co. LLP, Company Secretaries as required under Regulation 30 of SEBI Listing Regulations w.r.t. SEBI circular SEBI/HO/CFD/CFD-PoD-1/P/CIR/2023/123 dated July 13, 2023) are attached as **Annexure I**.

Kindly take the same on your record and oblige us.

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

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

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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
<b>A</b> 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>B</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
<b>C</b> Whether results are audited or unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
<b>D</b> Nature of report standalone or consolidated	Standalone	Standalone	Standalone	Standalone	Standalone	Standalone
<b>I Revenue From Operations</b>						
Net sales or Revenue from Operations	84.10	132.51	137.74	349.54	485.04	572.70
<b>II Other Income</b>	2.17	1.13	0.03	3.33	2.17	2.61
<b>III Total Income (I+II)</b>	<b>86.27</b>	<b>133.64</b>	<b>137.77</b>	<b>352.86</b>	<b>487.21</b>	<b>575.31</b>
<b>IV Expenses</b>						
(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
<b>Total expenses (IV)</b>	<b>123.82</b>	<b>154.81</b>	<b>183.63</b>	<b>435.32</b>	<b>622.78</b>	<b>719.30</b>
<b>V Profit/(loss) before exceptional items and tax (III-IV)</b>	<b>(37.55)</b>	<b>(21.17)</b>	<b>(45.86)</b>	<b>(82.46)</b>	<b>(135.57)</b>	<b>(143.99)</b>
<b>VI Exceptional items</b>	-	-	-	-	-	-
<b>VII Profit (loss) after exceptional items and before Tax (V-VI)</b>	<b>(37.55)</b>	<b>(21.17)</b>	<b>(45.86)</b>	<b>(82.46)</b>	<b>(135.57)</b>	<b>(143.99)</b>
<b>VIII Tax Expense</b>	<b>(5.41)</b>	<b>(3.56)</b>	<b>(10.47)</b>	<b>(14.52)</b>	<b>(53.60)</b>	<b>(59.07)</b>
(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)
<b>IX Profit (Loss) for the period from continuing operations (VII-VIII)</b>	<b>(32.14)</b>	<b>(17.61)</b>	<b>(35.39)</b>	<b>(67.95)</b>	<b>(81.97)</b>	<b>(84.92)</b>
<b>X Profit/(loss) from discontinued operations</b>	-	-	-	-	-	-
<b>XI Tax expenses of discontinued operations</b>	-	-	-	-	-	-
<b>XII Profit/(loss) from Discontinued operations (after tax) (X-XI)</b>	-	-	-	-	-	-
<b>XIII A Profit(Loss) For Period Before Minority Interest</b>	<b>(32.14)</b>	<b>(17.61)</b>	<b>(35.39)</b>	<b>(67.95)</b>	<b>(81.97)</b>	<b>(84.92)</b>
<b>XIII B Share Of Profit / Loss of Associates and joint ventures accounted for using equity method</b>	-	-	-	-	-	-
<b>XIII C Profit/Loss Of Minority Interest</b>	-	-	-	-	-	-
<b>XIV Profit (Loss) for the period (XIII A + XIII B + XIII C)</b>	<b>(32.14)</b>	<b>(17.61)</b>	<b>(35.39)</b>	<b>(67.95)</b>	<b>(81.97)</b>	<b>(84.92)</b>
<b>XV Other Comprehensive Income</b>						
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	-	-	-	-	-	-
<b>Total Comprehensive income</b>	<b>0.13</b>	<b>0.13</b>	<b>4.15</b>	<b>0.40</b>	<b>12.45</b>	<b>0.54</b>
<b>XVI Total Comprehensive income [Comprising Profit for the Period and Other comprehensive income] (XIV+XV)</b>	<b>(32.01)</b>	<b>(17.47)</b>	<b>(31.23)</b>	<b>(67.54)</b>	<b>(69.52)</b>	<b>(84.39)</b>
<b>XVII Details of equity share capital</b>						
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/-
<b>XIX Earnings per share</b>						
(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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Corporate Office: 2/F, Sumel, Sarkhej - Gandhinagar Highway Road, Opp. GNFC Info Tower, Thaltej-380059, Ahmedabad, Gujarat, India

**BLOOM**  
LAMINAT  
DOORS

## 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 31<sup>st</sup> 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 31<sup>st</sup> 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 31<sup>st</sup> December, 2024 for non-compliance with any provisions under FEMA Act, 1999 or any other law applicable.**
- 2. For the Quarter ended on 31<sup>st</sup> 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 31<sup>st</sup> 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 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 CA. Vineeta Maheshwari Interim Resolution Professional (IRP) and thereafter she was confirmed as Resolution Professional (RP) in the 1<sup>st</sup> 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

Appointment of Secretarial Auditor - Details as per Regulation 30 of SEBI (LODR) Regulations, 2015 read with SEBI circular No. SEBI/HO/CFD/CFDPoD-1/P/CIR/2023/123 dated July 13, 2023.

Sr. No.	Particulars	Details
1.	Reason for change viz. appointment, re-appointment, resignation, removal, death or otherwise	Appointment of M/s. ALAP & Co. LLP, Company Secretaries as Secretarial Auditor for F.Y. 2024-25.
2.	Date of appointment/reappointment/cessation (as applicable) & term of appointment/re-appointment	14/02/2025
3.	Brief profile (in case of appointment)	<p>ALAP &amp; CO. LLP, led by Mr. Anand Lavingia and Ms. Ankita Patel, is a professional services firm and leading corporate advisory firm that offers comprehensive solutions for all the secretarial and legal requirements of businesses. With a team of highly experienced professionals, the firm specializes in providing quality services in the areas of Corporate Laws, Listings and Capital Markets, Corporate Governance issues, Legal matters, and Corporate Restructuring, and other Regulatory Licensing.</p> <p>The firm understands the complex and dynamic nature of the corporate world and strives to provide its clients with a one-stop solution for all their legal and regulatory needs. The firm is characterized by its team of experienced professionals who bring a wealth of knowledge in their respective fields. Their expertise helps clients navigate complex financial regulations and optimize their business strategies.</p> <p>With a focus on delivering exceptional service and building long-term relationships with its clients, the firm has established itself as a trusted partner for businesses across a wide range of industries. Its commitment to excellence and dedication to providing practical and effective solutions have earned it a reputation as a leading corporate advisory firm in India.</p>

**Bloom Dekor Limited in CIRP**  
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Sr. No.	Particulars	Details
4.	Disclosure of relationships between directors (in case of appointment of a director).	Neither ALAP & Co. LLP nor any of its Partner is related to any of the Directors of the Company.

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