

Date: June 22, 2021

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

Dear Sir,

Sub: Submission of Audited Financial Result of the Company for the quarter and year ended on March 31, 2021 along with Auditors' Report (Unmodified Opinion) and Declaration by the Company for

the Auditors' Report (Unmodified Opinion).

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. Audited Financial Results for the quarter and year ended on March 31, 2021;
- 2. Statement of Assets and Liabilities;
- 3. Cash Flow Statement;
- 4. Audit Report (Unmodified Opinion) on the Audited Financial Results;
- 5. Declaration by the Company for the Auditors' Report (Unmodified Opinion).

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

Dr. Sunil Gupta
Managing Director
DIN 00012572

Place: Ahmedabad

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

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1800 233 25666(Bloom)

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 and year ended on March 31, 2021

(₹ In Lakh except per share data)

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	Particulars	31/03/2021	Quarter Ended 31/12/2020	31/03/2020	Year I 31/03/2021	31/03/2020
Α	Date of start of reporting period		01/10/2020	01/01/2020	01/04/2020	01/04/2019
В	Date of end of reporting period	31/03/2021	31/12/2020	31/03/2020	31/03/2021	31/03/2020
C	Whether results are audited or unaudited	Unaudited	Unaudited	Audited	Audited	Audited
D		TO A COUNTY OF THE PARTY.	Contrata State Contra			(4)
I	Nature of report standalone or consolidated Revenue From Operations	Standalone	Standalone	Standalone	Standalone	Standalone
-	Net sales or Revenue from Operations	706.12	904.17	818.25	3,129.74	4,017.54
11	Other Income	7.10	16.25	3.99	37.43	81.16
11	Total Income (I+II)	713.22	920.42	822.24		
III	Expenses	/13.22	920.42	022,24	3,167.17	4,098.70
	Cost of materials consumed	571.79	247 42	450.28	1 405 22	2 40/ 5/
	Purchases of stock-in-trade	20.68	347.12 23.51		1,685.23	2,106.56
(D)	Changes in inventories of finished goods, work-in-progress and stock-in-	20.00	23.31	(136.03)	117.54	89.41
(c)	trade	207.74	225 42	4 22	422.44	(104.00)
20.10	Employee benefit expense	287.76	225.13	4.33 165.02	622.66 427.11	(106.09)
. ,	Finance Costs	122.47	127.28	1958527711557	1950157876 5	635.57
1-1		170.20	117.74	143.84	520.35	540.10
, ,	Depreciation and amortisation expense	43.52	51.58	50.68	196.44	212.30
	Other Expenses	1.79	6.28	7.43	14.61	25.89
	Manufacturing Expenses	67.66	97.68	133.02	334.08	493.51
(i)	Sales & Promotion Expenses	73.29	30.57	44.44	169.48	165.60
(j)	Administrative Expenses	24.79	23.83	26.31	93.78	132.93
	Total expenses (IV)	1,383.96	1,050.72	889.32	4,181.28	4,295.79
٧	Profit/(loss) before exceptional items and tax (III-IV)	(670.73)	(130.31)	(67.08)	(1,014.11)	(197.09)
VI	Exceptional items	-		-		-
VII	Profit (loss) after exceptional items and before Tax (V-VI)	(670.73)	(130.31)	(67.08)		(197.09)
VIII	Tax Expense	(153.36)	(30.51)	(3.56)	(243.89)	(34.30)
(a)	Current Tax		-			: •
(b)	(Less):- MAT Credit	<u> </u>	9)	-	-	161
(c)	Current Tax Expense Relating to Prior years	(4.89	) -		(4.89)	11-0
(d)	Deferred Tax (Asset)/Liabilities	(148.47	(30.51)	(3.56)	(238.99)	(34.30)
IX	Profit (Loss) for the period from continuing operations (VII-VIII)	(517.37	(99.80)	(63.52)	(770.22)	(162.79)
Χ	Profit/(loss) from discontinued operations	:#C	-		-	-
ΧI	Tax expenses of discontinued operations	-	-	*	-	
XII	Profit/(loss) from Discontinued operations (after tax) (X-XI)	(#1)		-	-	-
XIII A	Profit(Loss) For Period Before Minority Interest	(517.37	(99.80)	(63.52	(770.22)	(162.79)
XIII B	Share Of Profit / Loss of Associates and joint ventures accounted for using	3				
	equity method	-			-	-
XIII C	Profit/Loss Of Minority Interset	15	-	-	-	-
XIV	Profit (Loss) for the period (XIII A + XIII B + XIII C)	(517.37	(99.80)	(63.52	(770.22	(162.79)
XV	Other Comprehensive Income					
	a. i). Items that will not be reclassifled to proflt or loss	6,18	0.17	(3.36	) 6.68	0.66
	ii). Income tax relating to items that will not be reclassified to profit o	r				
	loss	(1.74	-	-	(1.74	) -
	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	-			-	-
	Total Comprehensive income	4.44	0.17	(3.36	) 4.94	0.66
	Total Comprehensive income [Comprising Profit for the Period and	d				
XVI	Other comprehensive income] (XIV+XV)	(512.93	(99.64	(66.88	(765.28	(162.13
XVII	Details of equity share capital			1		
	Paid-up equity share capital	685.00	685.00	685.00	685.00	685.00
	Face value of equity share capital (Per Share)	Rs. 10/				
	Reserve excluding Revaluation Reserve				(1,288.94	
XIX	Earnings per share				(.)==	(027700
(a)	Earnings per share (not annualised for quarter ended)					
(a)	Basic earnings (loss) per share from continuing operation	(7.5	5) (1.46	(0.93	3) (11.24	(2.38
	Diluted earnings (loss) per share from continuing operation	(7.5			-	
71-1	Earnings per share (not annualised for quarter ended)	(7.5.	3)] (1.40	(0.7.	) (11.2-	(2.30
(b)		4		1	T	
	Basic earnings (loss) per share from discontinued operation		•		-	
	Diluted earnings (loss) per share from discontinued operation	*	1981		-	
(c)	Earnings per share (not annualised for quarter ended)					
	CE COLOR					
	Basic earnings (loss) per share from continuing and discotinued operation	s (7.5	5) (1.46	(0.9	3) (11.24	4) (2.3
	Diluted earnings (loss) per share continuing and discotinued anemioris	(7.5	5) (1.46	(0.9	3) (11.24	

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#### Notes on Financial Results:-

- 1 The above results have been reviewed by the Audit Committee and approved by the Board of Directors of the Company at their respective meetings held on Tuesday, June 2, 2021.
- The above results have been prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015 (Ind AS), prescribed under Section 133 of the Companies Act, 2013 and other recognised accounting practices and policies to the extent applicable.
- 3 The Statutory Auditors of the Company have audited above results as per Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015.
- 4 The figures for the quarter ended March 31, 2021 and the corresponding quarter ended in the previous year, as reported in these financial results are the balancing figures between audited figures in respect of respective full financial year and the respective year to date figures up to the Nine Months of relevant financial year.
- The Company's operations and financial results for the year ended 31 March 202l have been impacted by COVID-l9 pandemic. The Company is continuously monitoring any material changes in future economic conditions and the consequent impact on its business, if any. The Company had taken the adequate precautions for safety and well-being of the employees.

6 Previous year's/period's figure have been regrouped/rearranged wherever necessary.

For, Bloom Dekor Limited

Dr. Sunil Gupta Managing Director DIN 00012572

Date:- 22-Jun-21 Place:- Ahmedabad

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#### Statement of Assets and Liabilities

			(₹ In Lakh)	
	Particulars –	Year ended		
		31/03/2021	31/03/2020	
A	Date of start of reporting period	01/04/2020	01/04/2019	
В	Date of end of reporting period	31/03/2021	31/03/2020	
С	Whether results are audited or unaudited	Audited	Audited	
D	Nature of report standalone or consolidated	Standalone	Standalone	
_	ASSETS			
	Non-current assets	12000 725		
	Property, Plant and Equipment	961.82	1,130.91	
	Capital work-in-progress	•	<u> </u>	
	Investment Property		-	
d)	Goodwill			
e)	Other Intangible assets	0.44	1.21	
	Intangible assets under development			
g)	Biological Assets other than bearer plants			
h)	Financial Assets			
3.7	Investments	4.11	4.11	
(ii)	Trade receivables	4	*	
(iii)	Loans	•	*	
(iv)	Security Deposits	-	5#25	
i)	Deferred tax assets (net)	571.27	330.55	
j)	Other non-current assets	158.32	223.78	
2)	Current assets			
a)	Inventories	2,672.05	3,368.58	
b)	Financial Assets			
(i)	Investments		S.#2	
(ii)	Trade receivables	879.14	1,063.82	
(iii)	Cash and cash equivalents	19.24	30.17	
(iv)	Bank balances other than (iii) above	1.21	47.42	
(v)	Loans	0.15	0.4	
(vi)	Others (to be specified)	,ā:	+	
c)	Current Tax Assets (Net)			
d)	Other current assets	185.20	145.9	
	TOTAL ASSETS	5,452.95	6,346.9	
	EQUITY & LIABILITIES :			
	EQUITY:			
a)	Equity Share capital	685.00	685.0	
b)	Other Equity	(1,288.94)	(529.0	
	LIABILITIES:	, ,	,	
1)	Non-Current Liabilities			
a)	Financial Liabilities			
	Borrowings	1,730.88	1,777.9	
	Trade payables		, , , ,	
	Total outstanding dues of micro enterprises and small enterprises	-		
	Total outstanding dues of creditors other than micro enterprises and small enterprises	-		
11/1/2	Other financial liabilities (other than those specified in item (b), to be specified)	65.99	87.0	
b)	Provisions	56.15	48.5	
c)	Deferred tax liabilities (Net)	30.13	40.3	
d)	Other non-current liabilities	-	-	

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#### Statement of Assets and Liabilities

(₹ In Lakh)

	Davidavlave	Year ended		
	Particulars		31/03/2020	
Α	Date of start of reporting period	01/04/2020	01/04/2019	
В	Date of end of reporting period	31/03/2021	31/03/2020	
С	Whether results are audited or unaudited	Audited	Audited	
D	Nature of report standalone or consolidated	Standalone	Standalone	
2)	Current liabilities			
a)	Financial Liabilities			
(i)	Borrowings	2,695.43	2,627.20	
(ii)	Trade payables			
i)	Total outstanding dues of micro enterprises and small enterprises	181.75	25.22	
ii)	Total outstanding dues of creditors other than micro enterprises and small enterprises	964.69	1,480.20	
(iii)	Other financial liabilities (other than those specified in item (c)	249.84	39.29	
b)	Other current liabilities	91.90	70.26	
c)	Provisions	20.26	35.28	
d)	Current Tax Liabilities (Net)		-	
	TOTAL EQUITY AND LIABILITIES	5,452.95	6,346.92	

For, Bloom Dekor Limited

Dr. Sunil Gupta Managing Director

DIN 00012572

Date:- 22-Jun-21 Place:- Ahmedabad

CIN: L20210GJ1992PLC017341

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#### Cash Flow Statement

		(₹ In Lakh)		
	Particulars	Year Ended		
		31/03/2021	31/03/2020	
1	Date of start of reporting period	01/04/2020	01/04/2019	
3	Date of end of reporting period	31/03/2021	31/03/2020	
С	Whether results are audited or unaudited	Audited	Audited	
D	Nature of report standalone or consolidated	Standalone	Standalone	
(5)(5)	CASH FLOW FROM OPERATING ACTIVITIES			
	Net Profit as per P & L A/c. before Income Tax	(1,014.11)	(197.09)	
	ADD/(LESS): - Adjustment for :			
	Depreciation	196.44	212.30	
	Finance Cost	520.35	538.63	
1	Loss / (Profit) on sale of Assets	(5.18)	5.53	
	Interest Income	(37.31)	(81.14)	
	Operating Profit before changes in working capital	(339.81)	478.23	
	(Increase) / Decrease in Current Assets & Non Current assets			
	Closing Stock	696.53	55.05	
	Receivables	184.68	106.04	
	Other Current asssets	(38.97)	(9.05	
	Operating Profit After changes in Current Assets & Non current assets	502.43	630.27	
	Increase/(Decrease) in Current Liabilities & Non current liabilites			
	Trade Payables (including other financial liabiites and ocl)	(129.87)	(453.04	
	Provisions	(15.02)	(0.36	
	Direct Taxes paid (Net of refund)	(4.89)	10)	
	Net Cash Flow From Operating Activities	352,64	176.87	
В	CASH FLOW FROM INVESTMENT ACTIVITIES			
- 1573	Capital Exp. On Fixed Assets			
	Purchase of Fixed Assets	(39.55)	(9.27	
	Sale of Fixed Assets	18.59	5.18	
	Changes in Investments			
_	Other non-current assets	65.46	(64.37	
	Net Cash From Investment Activities	44.50	(68.46	
С	CASH FLOW FROM FINANCING ACTIVITIES			
	Changes in long term borrowings	(47.07)	624.47	
	Changes in short term borrowings	68.24	(354.34	
	Changes in Long term provisions	7.59	6.69	
	Interest Income	37.31	81.14	
-	Finance Cost	(520.35)	(538.6)	
	Net Cash From Financing Actitivities	(454.29)	(180.7)	
	NET CHANGE IN CASH AND CASH EQUIVALENTS [A+B+C]	(57.15)	(72.3)	
	Opening Cash & Cash Equivalents	77.59	149.9	
	Closing Cash and Cash Equivalents	20.45	77.59	

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

Date:- 22-Jun-21 Place:- Ahmedabad Dr. Sunil Gupta Managing Director DIN 00012572

## **PARIKH & MAJMUDAR**

#### CHARTERED ACCOUNTANTS

CA. (DR). HITEN PARIKH M.Com., LL.B., FĈA., PH.D. CA. SANJAY MAJMUDAR B.Com., LL.B., FCA



Independent Auditors' Report on Quarterly and Annual audited Standalone Ind AS Financial Results of M/s BLOOM DÉKOR LIMITED Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)

To,

The Board of Directors

**BLOOM DEKOR LIMITED** 

Report on audit of Standalone Ind AS Financial Results

#### 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, 2021 (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:

- a. is presented in accordance with the requirements of Regulation 33 of the Listing Regulations; and
- b. 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 net loss and total comprehensive income and other financial information of the Company for the three months.

Email: audit@smajmudar.com

#### **Basis for Opinion**

We conducted our audit of the Statement in accordance with the Standards on Auditing ("SA"s) specified under Section143(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 audit opinion.

#### **Emphasis of Matter**

1. The company is having accumulated losses (after taking into account the balance of reserves) of Rs 12,88,93,550 as at 31.03.2021 and the net worth of the company is negative However, as per the business plan and future cash flow projections submitted by the management to us and accepted by us, the Company is making sincere efforts for the revival of the Business & the management is confident to recover the losses through improved profitability in foreseeable future. Therefore, no provision for the impairment has been made and accounts for the year have been prepared on "going concern basis." (Refer Note No 41 of notes forming part of standalone financial statements)

Our opinion is not modified on the above matters.

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

The Company's Board of Directors is responsible for the matters stated in section 134(5) of the Act with respect to the preparation of these standalone Ind AS financial statements that a true and fair view of the state of affairs (financial position), Profit or loss(financial posit

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, management 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 management 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 nancial statements, whether due to fraud or error, design and perform audit rocedures 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 reasonable be thought to bear on our independence, and where applicable, related safeguards.

#### **Other Matter**

The standalone annual financial results include the results for the quarter ended March 31, 2021 being the balancing figures between the audited figures in respect of the full financial year 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.

For Parikh & Majmudar

**Chartered Accountants** 

FR No. 107525W

Place: Ahmedabad

Date: 22-06-2021

.A (<del>Dr) Hiten</del> M. Parikh]

PARTNER

Membership No. 40230

UDIN: 21040230AAAAGN3863



Date: June 22, 2021

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

Dear Sir,

Sub: Declaration pursuant to Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure

Requirements) Regulations, 2015

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

In Compliance with Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended by the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) (Amendment) Regulations, 2016, vide notification no. SEBI/LAD-NRO /GN/2016-17/001 dated May 25, 2016 and circular no. CIR/CFD /CMD /56/2016 dated May 27, 2016, we hereby declare that the Statutory Auditors of the Company, M/s. Parikh & Majmudar, Chartered Accountants, Ahmedabad (107525W) have issued an Audit Report with unmodified opinion on the Audited Financial Results of the Company for the quarter and year ended March 31, 2021.

You are requested to take the same on record.

Thanking You,

Yours Faithfully,

For, Bloom Dekor Limited

Dr. Sunil Gupta Managing Director DIN 00012572

Place: Ahmedabad

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

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