

Date: February 6, 2021

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

Dear Sir,

Sub: Submission of Unaudited Financial Result of the Company for the quarter ended on December 31,

2020 along with Limited Review.

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

In reference to captioned subject and pursuant to Regulation 33(3) (d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we are hereby submitting the followings:

1. Unaudited Financial Results for the quarter ended on December 31, 2020;

2. Limited Review Report.

Kindly take the same on your record and disseminate the same on your website and oblige us.

Thanking You, Yours faithfully,

For, Bloom Dekor Limited

Dr. Sunil Gupta Managing Director DIN 00012572

Place: Ahmedabad

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

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

1800 233 25666(Bloom)

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BLOOM DEKOR LIMITED

CIN: L20210GJ1992PLC017341

Registered Office: Plot No. 267, Village: Oran, Tal: Prantij, N.H.8, Dist. Sabarkantha, North Gujarat - 383 205 Corporate Office: 2/F, Sumel, Sarkhej-Gandhinagar Highway Road, Opp. GNFC Info Tower, Thaltej, Ahmedabad - 380 059

Statement of Financial Results for the quarter ended on December 31, 2020

	Statement of Financial Results for the	quarter	ended on	December			
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	Particulars		Quarter Ende			o Date	Year Ended
	(A. Derghill, in St. Reswerse)		30/09/2020		31/12/2020		31/03/2020
Α		01/10/2020	01/07/2020	01/10/2019	01/04/2020	01/04/2019	01/04/2019
В	Date of end of reporting period	31/12/2020	30/09/2020	31/12/2019	31/12/2020	31/12/2019	31/03/2020
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
1	Revenue From Operations						
	Net sales or Revenue from Operations	904.17	1,081.78	1,106.92	2,423.62	3,199.29	4,017.54
11	Other Income	16.25	10.92	44.21	30.33	77.17	81.16
III	Total Income (I+II)	920.42	1,092.70	1,151.13	2,453.95	3,276.46	4,098.70
IV	Expenses						
(a)	Cost of materials consumed	347.12	516.99	548.35	1,113.44	1,656.29	2,106.56
(b)		23.51	73.14	114.57	96.86	225,44	89.41
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	225.13	81.53	(34.54)	334.90	(110.42)	(106.09)
(d)	Employee benefit expense	127.28	117.98	163.25	304.64	470.55	635.57
	Finance Costs	117.74	120.34	141.25	350.15	396.26	540.10
	Depreciation and amortisation expense	51.58	50.55	52.91	152.92	161.62	212.30
	Other Expenses	6.28	4.30	9.84	12.82	18.46	25.89
	Manufacturing Expenses	97.68	106.71	125.67	266.42	360.50	493.51
	Sales & Promotion Expenses	30.57	37.39	39.24	96.19	121.16	165.60
	Administrative Expenses	23.83	31.37	35.35	68.99	106.62	132.93
U	Total expenses (IV)	3,000,000,000	- A-978-A-572			12/19/10/19/20/20	
.,,		1,050.72	1,140.29	1,195.89	2,797.32	3,406.47	4,295.79
٧	Profit/(loss) before exceptional items and tax (III-IV)	(130.31)	(47.59)	(44.76)	(343.37)	(130.01)	(197.09)
VI	Exceptional items				****		
VII	Profit (loss) after exceptional items and before Tax (V-VI)	(130.31)	1000000		110		(197.09)
VIII	Tax Expense	(30.51)	(21.56)	(10.05)	(90.52)	(30.74)	(34.30)
(a)	Current Tax	-	-	-	-	-	•
(b)	(Less):- MAT Credit	/	-	*	-	*	
(c)	Current Tax Expense Relating to Prior years	-	-		-		
(d)	Deferred Tax (Asset)/Liabilities	(30.51)	(21.56			(30.74)	(34.30)
IX	Profit (Loss) for the period from continuing operations (VII-VIII)	(99.80)	(26.04	(34.71	(252.85)	(99.27)	(162.79)
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	(99.80	(26.04	(34.71	(252.85)	(99.27)	(162.79
XIII B	Share Of Profit / Loss of Associates and joint ventures accounted for	r					
	using equity method	-			-		-
XIII C		-	-		-	12	-
XIV	Profit (Loss) for the period (XIII A + XIII B + XIII C)	(99.80	(26.04) (34.71	(252.85	(99.27)	(162.79
XV	Other Comprehensive Income						
	a. i). Items that will not be reclassifled to proflt or loss	0.17	0.17	1.34	0.51	4.02	0.66
	ii). Income tax relating to items that will not be reclassified to profit	t					
	or loss		-			-	-
	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	0.17	0.17	1.34	0.51	4.02	0.66
egenesk.	Total Comprehensive income [Comprising Profit for the Period and						
XVI	Other comprehensive income] (XIV+XV)	(99.64	(25.87	(33.37	(252.35	(95.25	(162.13
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/-
XIX	Earnings per share	1,57	1.5. 157	1.57	1.07	1.57 107	1.5. 157
(a)	Earnings per share (not annualised for quarter ended)						1
	Basic earnings (loss) per share from continuing operation	(1.46	(0.38	3) (0.5	(3.69	(1.45) (2.38
	Diluted earnings (loss) per share from continuing operation	(1.46			-	The state of the s	AD
(b)	Earnings per share (not annualised for quarter ended)	(1.40	(0.30	(0.5	(3,6)	(1.43	/ (2.38
			7				T
	Basic earnings (loss) per share from discontinued operation	-				2	-
	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 discotinue		200		1000		
	operations OEA	(1.4	6) (0.3	8) (0.5	1) (3.69	9) (1.45	(2.3
		10	1000	400000	200		
	Diluted earnings (loss) per share continuing and discotinues operations	(1.4	6) (0.3	8) (0.5	1) (3.69	9) (1.45	(2.3

BLOOM DEKOR LIMITED

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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, February 9, 2021.
- 2 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.
- The Statutory Auditors of the Company have carried out Limited Review of above results as per Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015.
- 4 In terms of SEBI Circular No. SEBI/HO/CFD/CMD1/CIR/P/2020/84 dated May 20, 2020, we hereby informed you that the Company's operations and financial results for the quarter have been adversely impacted by COVID-19 pandemic. The Company is monitoring the situation closely and the operations are being resumed in a phased manner from May 2020 onwards considering various Government guidelines. Due to the same, the results for the quarter are not comparable with those of the previous quarters.

Based on the assessments made, the Company expects to recover the carrying value of its assets including inventories, receivables, investments and other financial and non-financial assets in the ordinary course of business based on the internal and external information available upto the date of approval of these standalone financial results. The Company has also assessed the impact of this whole situation on its capital and financial resources, profitability, liquidity position, etc.

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 since resumption of its operations.

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

For, Bloom Dekor Limited

Dr. Sunil Gupta Managing Director DIN 00012572

Date :- 9-Feb-21 Place:- Ahmedabad

PARIKH & MAJMUDAR

CHARTERED ACCOUNTANTS

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



Independent Auditors Review Report on the quarterly 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,
The Board of Directors
BLOOM DEKOR LIMITED

We have reviewed the accompanying statement of unaudited financial results of **BLOOM DEKOR LIMITED** (the "company") for the quarter ended December 31,2020 and year to date from April 1 2020 to December 31 2020. (the "statement")attached herewith, being submitted by the company pursuant to the requirements of Regulation 33 of the SEBI (Listing obligations & Disclosure Requirements) Regulation,2015, as amended (the listing Regulations).

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

We conducted our review of the statement in accordance with the Standard on Review Engagement (SRE) 2410, "Review of Interim Financial information performed by the Independent Auditor of the Entity" issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to

obtain moderate assurance as to whether the financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provide less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

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

EMPHASIS OF MATTER

1. The company is having accumulated losses (after taking into account the balance of reserves) of Rs 781.90 lakhs as at 31.12.2020 and the net worth of the company is negative. 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."

Our report is not modified in respect of this matter of Emphasis.



OTHER MATTERS

- I) Balance of Trade receivables, Loans & Advances & Trade payables are subject to confirmation from respective parties.
- II) The closing stock as at 31.12.2020 is as taken, valued and certified by the Management.

Our Conclusion is not modified in respect of other matters.

Date:09-02-2021

Place: Ahmedabad

For Parikh & Majmudar Chartered Accountants FRNNO 107525W

C.A Dr Hiten Parikh

M.No. 40230

UDIN: 21040230AAAADV8896