

Date: June 30, 2020

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, 2020 along with Auditor Report (Unmodified Opinion) and Declaration for the Auditor's Report with Unmodified Report.

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, 2020;
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 audit report with unmodified opinion).

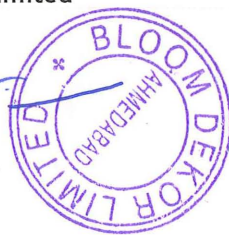
Kindly take the same on your record and disseminate the same on your website and oblige us.

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)



BLOOM DEKOR LIMITED

CIN: L20210GJ1992PLC017341

Registered Office: Plot No. 267, Village: Oran, Tal: Prantij, N.H.8, Dist. Sabarkantha, North Gujarat - 383 205

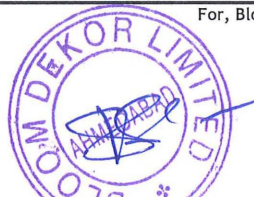
Corporate Office: 2/F, Sumel, Sarkhej-Gandhinagar Highway Road, Opp. GNFC Info Tower, Thaltej, Ahmedabad - 380 059

Statement of Financial Results for the quarter and year ended on March 31, 2020

(` In Lakh except per share data)

Particulars	Quarter Ended			Year Ended	
	31/03/2020	31/12/2019	31/03/2019	31/03/2020	31/03/2019
A Date of start of reporting period	01/01/2020	01/10/2019	01/01/2019	01/04/2019	01/04/2018
B Date of end of reporting period	31/03/2020	31/12/2019	31/03/2019	31/03/2020	31/03/2019
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 Revenue From Operations					
Net sales or Revenue from Operations	818.25	1,106.92	1,225.08	4,017.54	5,111.32
II Other Income	3.99	44.21	46.99	81.16	49.49
III Total Income (I+II)	822.24	1,151.13	1,272.07	4,098.70	5,160.81
IV Expenses					
(a) Cost of materials consumed	450.28	548.35	560.62	2,106.56	2,942.71
(b) Purchases of stock-in-trade	(136.03)	114.57	47.64	89.41	165.59
(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	4.33	(34.55)	61.33	(106.09)	263.46
(d) Employee benefit expense	165.02	163.25	155.42	635.57	820.02
(e) Finance Costs	143.84	141.25	116.69	540.10	562.36
(f) Depreciation and amortisation expense	50.68	52.91	66.58	212.30	220.58
(g) Other Expenses	7.43	9.84	9.88	25.89	25.63
(h) Manufacturing Expenses	133.02	125.67	141.66	493.51	639.14
(i) Sales & Promotion Expenses	44.44	39.24	60.83	165.60	275.42
(j) Administrative Expenses	26.31	35.35	34.40	132.93	165.43
Total expenses (IV)	889.32	1,195.88	1,255.05	4,295.79	6,080.34
V Profit/(loss) before exceptional items and tax (III-IV)	(67.08)	(44.75)	17.02	(197.09)	(919.53)
VI Exceptional items	-	-	-	-	-
VII Profit (loss) after exceptional items and before Tax (V-VI)	(67.08)	(44.75)	17.02	(197.09)	(919.53)
VIII Tax Expense	(3.56)	(10.05)	66.01	(34.30)	(186.34)
(a) Current Tax	-	-	-	-	-
(b) (Less):- MAT Credit	-	-	-	-	-
(c) Current Tax Expense Relating to Prior years	-	-	21.41	-	21.41
(d) Deferred Tax (Asset)/Liabilities	(3.56)	(10.05)	44.60	(34.30)	(207.75)
IX Profit (Loss) for the period from continuing operations (VII-VIII)	(63.52)	(34.70)	(48.99)	(162.79)	(733.19)
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	(63.52)	(34.70)	(48.99)	(162.79)	(733.19)
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)	(63.52)	(34.70)	(48.99)	(162.79)	(733.19)
XV Other Comprehensive Income					
a. i). Items that will not be reclassified to profit or loss	(3.36)	1.34	(2.93)	0.66	3.97
ii). Income tax relating to items that will not be reclassified to profit or loss	-	-	-	-	-
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	(3.36)	1.34	(2.93)	0.66	3.97
XVI Total Comprehensive income [Comprising Profit for the Period and Other comprehensive income] (XIV+XV)	(66.88)	(33.36)	(51.92)	(162.13)	(729.22)
XVII Details of equity share capital					
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/-	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	(0.93)	(0.51)	(0.72)	(2.38)	(10.70)
Diluted earnings (loss) per share from continuing operation	(0.93)	(0.51)	(0.72)	(2.38)	(10.70)
(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	(0.93)	(0.51)	(0.72)	(2.38)	(10.70)
Diluted earnings (loss) per share continuing and discontinued operations	(0.93)	(0.51)	(0.72)	(2.38)	(10.70)



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 30, 2020.
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.
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, 2020 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.
5	<p>In terms of SEBI Circular No. SEBI/HO/CFD/CMD1/CIR/P/2020/84 dated May 20, 2020, we hereby informed you that the outbreak of COVID-19 pandemic globally and in India is causing significant disturbance and slow down of economic activity, COVID 19 has caused interruption in production, supply chain disruption, unavailability of personnel, etc. during last week of March, 2020 and thereafter.</p> <p>The management of the Company has exercised due care in concluding significant accounting judgments and estimates in preparation of the financial results.</p> <p>In assessing the recoverability of Trade receivables, the Company has considered subsequent recoveries, past trends, credit risk profiles of the customers and internal and external information available up to the date of issuance of these financial results.</p> <p>In assessing the recoverability of inventories, the Company has considered the latest selling prices, customer orders on hand and margins.</p> <p>Based on the above assessment, the Company is of the view that the carrying amounts of Trade receivables and inventories are expected to be realisable to the extent shown in the financial results.</p> <p>The impact of COVID-19 may be different from the estimates as at the date of approval of these financial results and the Company will continue to closely monitor the development.</p>
6	Previous year's/period's figure have been regrouped/rearranged wherever necessary.
<div style="display: flex; justify-content: space-between; align-items: flex-end;"> <div> <p>Date :- 30/06/2020</p> <p>Place:- Ahmedabad</p> </div> <div style="text-align: right;"> <p>For, Bloom Dekor Limited</p>  <p>Dr. Sunil Gupta Managing Director DIN 00012572</p> </div> </div>	

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 Assets and Liabilities

(₹ In Lakh)

Particulars		Year ended	
		31/03/2020	31/03/2019
A	Date of start of reporting period	01/04/2019	01/04/2018
B	Date of end of reporting period	31/03/2020	31/03/2019
C	Whether results are audited or unaudited	Audited	Audited
D	Nature of report standalone or consolidated	Standalone	Standalone
	ASSETS		
1	Non-current assets		
a)	Property, Plant and Equipment	1,130.91	1,323.10
b)	Capital work-in-progress	-	14.59
c)	Investment Property	-	-
d)	Goodwill	-	-
e)	Other Intangible assets	1.21	8.51
f)	Intangible assets under development	-	-
g)	Biological Assets other than bearer plants	-	-
h)	Financial Assets		
(i)	Investments	4.11	4.11
(ii)	Trade receivables	-	-
(iii)	Loans	-	-
(iv)	Security Deposits	-	-
i)	Deferred tax assets (net)	330.55	296.48
j)	Other non-current assets	223.78	144.85
2)	Current assets		
a)	Inventories	3,368.58	3,423.63
b)	Financial Assets		
(i)	Investments	-	-
(ii)	Trade receivables	1,063.82	1,169.85
(iii)	Cash and cash equivalents	30.17	60.78
(iv)	Bank balances other than (iii) above	47.42	87.05
(v)	Loans	0.46	0.39
(vi)	Others (to be specified)	-	-
c)	Current Tax Assets (Net)	-	-
d)	Other current assets	145.92	155.69
	TOTAL ASSETS	6,346.92	6,689.02
	EQUITY & LIABILITIES :		
	EQUITY:		
a)	Equity Share capital	685.00	685.00
b)	Other Equity	(529.05)	(366.92)
	LIABILITIES :		
1)	Non-Current Liabilities		
a)	Financial Liabilities		
(i)	Borrowings	1,777.95	1,153.53
(ii)	Trade payables		
i)	Total outstanding dues of micro enterprises and small enterprises	-	-
ii)	Total outstanding dues of creditors other than micro enterprises and small enterprises	-	-



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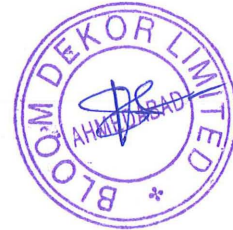
Corporate Office: 2/F, Sumel, Sarkhej-Gandhinagar Highway Road, Opp. GNFC Info Tower, Thaltej, Ahmedabad - 380 059

Statement of Assets and Liabilities

(₹ In Lakh)

Particulars		Year ended	
		31/03/2020	31/03/2019
A	Date of start of reporting period	01/04/2019	01/04/2018
B	Date of end of reporting period	31/03/2020	31/03/2019
C	Whether results are audited or unaudited	Audited	Audited
D	Nature of report standalone or consolidated	Standalone	Standalone
(iii)	Other financial liabilities (other than those specified in item (b), to be specified)	87.01	92.27
b)	Provisions	48.56	41.87
c)	Deferred tax liabilities (Net)	-	-
d)	Other non-current liabilities	-	-
2)	Current liabilities		
a)	Financial Liabilities	-	-
(i)	Borrowings	2,627.20	2,977.48
(ii)	Trade payables		
i)	Total outstanding dues of micro enterprises and small enterprises	25.22	88.33
ii)	Total outstanding dues of creditors other than micro enterprises and small enterprises	1,480.20	1,886.82
(iii)	Other financial liabilities (other than those specified in item (c))	39.29	13.98
b)	Other current liabilities	70.26	81.02
c)	Provisions	35.28	35.64
d)	Current Tax Liabilities (Net)	-	-
	TOTAL EQUITY AND LIABILITIES	6,346.92	6,689.02

For, Bloom Dekor Limited



Dr. Sunil Gupta
Managing Director
DIN 00012572

Date :- 30/06/2020

Place:- Ahmedabad

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

Cash Flow Statement

(₹ In Lakh)

	Particulars	Year ended	Year ended
		31/03/2020	31/03/2019
A	Date of start of reporting period	01/04/2019	01/04/2018
B	Date of end of reporting period	31/03/2020	31/03/2019
C	Whether results are audited or unaudited	Audited	Audited
D	Nature of report standalone or consolidated	Standalone	Standalone
	CASH FLOW FROM OPERATING ACTIVITIES		
	Net Profit as per P & L A/c. before Income Tax	(197.09)	(919.53)
	ADD/(LESS): - Adjustment for :		
	Depreciation	212.30	220.58
	Finance Cost	538.63	559.46
	Loss / (Profit) on sale of Assets	5.53	(1.10)
	Interest Income	(81.14)	(52.66)
	Operating Profit before changes in working capital	478.23	(193.24)
	(Increase) / Decrease in Current Assets & Non Current assets		
	Closing Stock	55.05	279.89
	Receivables	106.04	173.05
	Other Current assets	(9.05)	47.09
	Operating Profit After changes in Current Assets & Non current assets	630.27	306.79
	Increase/(Decrease) in Current Liabilities & Non current liabilities		
	Trade Payables (including other financial liabilities and ocl)	(453.04)	(602.02)
	Provisions	(0.36)	(57.87)
	Direct Taxes paid (Net of refund)	0.00	(21.41)
	Net Cash Flow From Operating Activities	176.87	(374.50)
	CASH FLOW FROM INVESTMENT ACTIVITIES		
	Capital Exp. On Fixed Assets		
	Purchase of Fixed Assets	(9.27)	(25.31)
	Sale of Fixed Assets	5.18	5.89
	Changes in Investments	0.00	0.00
	Other non-current assets	(64.37)	42.09
	Net Cash From Investment Activities	(68.46)	22.67
	CASH FLOW FROM FINANCING ACTIVITIES		
	Changes in long term borrowings	624.42	366.77
	Changes in short term borrowings	(354.34)	449.51
	Changes in Long term provisions	6.69	(0.09)
	Interest Income	81.14	52.66
	Finance Cost	(538.63)	(559.46)
	Net Cash From Financing Activities	(180.72)	309.38
	NET CHANGE IN CASH AND CASH EQUIVALENTS [A+B+C]	(72.32)	(42.45)
	Opening Cash & Cash Equivalents	149.91	190.27
	Closing Cash and Cash Equivalents	77.59	149.91

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



Dr. Sunil Gupta
Managing Director
DIN 00012572

Date :- 30/06/2020

Place:- Ahmedabad



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

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, 2020 (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 34 "Interim Financial Reporting" (Ind AS 34) 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 and year ended March 31, 2020.



Basis for Opinion

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 audit opinion.

Emphasis of Matter

We draw attention to Note 5 in the accompanying statement of quarterly and year to date standalone financial results of the Company which describes the management's assessment of the likely impact of uncertainties related to outbreak of COVID 19 global pandemic on the operations of the Company.

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 give a true and fair view of the state of affairs (financial position), Profit or loss (financial performance including other comprehensive income), changes in equity and cash flows of the Company in accordance with the accounting principles generally accepted in India, including the Indian Accounting Standards ('Ind AS') specified under section 133 of the Act. 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 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 Matter

The standalone annual financial results include the results for the quarter ended March 31, 2020 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: 30-06-2020

[C.A (Dr) Hiten M. Parikh]

PARTNER

Membership No. 40230

UDIN: 20040230AAAAFA1652

Date: June 30, 2020

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 have issued an Audit Report with unmodified opinion on the Audited Financial Results of the Company for the quarter and year ended March 31, 2020.

You are requested to take the same on record.

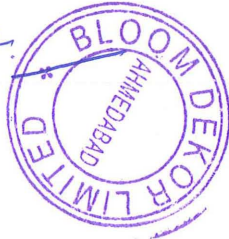
Thanking You,

Yours Faithfully,

For, Bloom Dekor Limited


Dr. Sunil Gupta
Managing Director
DIN 00012572

Place: Ahmedabad



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

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