



**TIBREWAL CHAND & CO.**

**CHARTERED ACCOUNTANTS**

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**Independent Auditor's Report on Audit of Quarterly and Annual Financial Results of Bloom Industries Limited pursuant to the Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended**

**TO THE BOARD OF DIRECTORS OF  
BLOOM INDUSTRIES LIMITED**

**Opinion**

We have audited the accompanying Statement of financial results of Bloom Industries Limited ("the Company") for the quarter and year ended March 31, 2026 ("the Statement"), attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended ("the Listing Regulation").

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

- i. is presented in accordance with the requirements of Regulation in this regard; and
- ii. gives a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Indian Accounting Standards ("Ind AS") and other accounting principles generally accepted in India of the net profit and total comprehensive income and other financial information for the quarter and year ended March 31, 2026.

**Basis for Opinion**

We conducted our audit in accordance with the Standards on Auditing ("SA"s) specified under section 143(10) of the Companies Act, 2013, as amended ("the Act"). Our responsibilities under those SAs are further described in the Auditor's Responsibilities for the Audit of the 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 financial statements for the quarter and year ended March 31, 2026 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 we have obtained is sufficient and appropriate to provide a basis for our opinion.

**Management's Responsibilities for the Financial Results**

The Statement, which is the responsibility of the Company's Management and approved by the Board of Directors, has been prepared on the basis of the annual financial statements. The Company's Board of Directors are responsible for the preparation and presentation of these financial results that give a true and fair view of the net profit and other comprehensive income 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 the Regulation. 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 Statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.



In preparing the Statement, the management and the Board of Directors are 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.

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

### **Auditor's Responsibilities for the Audit of the Financial Results**

Our objectives are to obtain reasonable assurance about whether the Statement 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 SAs 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 the Statement.

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

- Identify and assess the risks of material misstatement of the Statement, 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 with reference to financial statements 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.
- Evaluate the appropriateness and reasonableness of disclosures made by the Board of Directors in terms of the requirements specified under Regulation 33 of the Listing Regulations.
- Conclude on the appropriateness of the Board of Director'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 financial results 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 Statement, including the disclosures, and whether the Statement represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the Financial Results of the Company to express an opinion on the Financial Results.

Materiality is the magnitude of misstatements in the Financial Results that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the Financial Results may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the Financial Results.



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

1. The Statement includes the results for the quarter ended March 31, 2026 being the balancing figure between the audited figures in respect of the full financial year ended on March 31, 2026 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 Regulation.
2. The Company has faced statutory defaults during the financial year. Specifically, it has not filed its Goods and Services Tax (GST) returns since May 2025, leading to the suo motu cancellation of its GST registration by tax authorities on December 6, 2025. Additionally, the Company has not deposited Tax Deducted at Source (TDS) nor filed any TDS returns for the entire financial year. As of the date of this report, the overdue returns remain unfiled, and formal revocation processes for the GST registration have not been initiated. Attention is drawn to the potential material financial exposure from unrecorded statutory liabilities, interest under Section 50 of the CGST Act and Section 201(1A) of the Income Tax Act, late fees under Section 234E of the Income Tax Act, and the risk of Input Tax Credit (ITC) becoming time-barred under Section 16(4) of the CGST Act, 2017. Our opinion on the financial results is not modified in respect of this matter.



For Tibrewal Chand & Co.  
Chartered Accountants  
Firm Registration Number: 311047E

*Krishna Agrawal*  
Krishna Agrawal  
Partner

Membership Number: 313562  
UDIN: 26313562NQXAMZ9153

Date: May 26, 2026  
Place: Rourkela

**BLOOM INDUSTRIES LIMITED**

CIN : L27200OR1989PLC036629

Regd. Office : Plot No. P-25, Civil Township, Rourkela-769 004 (Odisha)

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**STATEMENT OF AUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED MARCH 31, 2026**

(Rs. In Lakhs except for per share data)

Sr. No.	Particulars	Quarter Ended			Year Ended	
		31.03.2026	31.12.2025	31.03.2025	31.03.2026	31.03.2025
		Audited	Unaudited	Audited	Audited	Audited
	<b>Income</b>					
I	Revenue From Operations	-	-	411.15	1,412.23	2,356.26
II	Other Income	105.49	30.00	-	135.49	17.65
III	<b>Total Income (I+II)</b>	<b>105.49</b>	<b>30.00</b>	<b>411.15</b>	<b>1,547.72</b>	<b>2,373.91</b>
IV	<b>Expenses</b>					
	Consumption of raw materials and components	-	-	-	-	-
	Purchase of stock-in-trade	-	-	365.41	1,301.88	2,143.88
	Changes in inventories of finished goods, stock-in-trade and semi finished goods	-	-	-	-	-
	Employee benefits expense	3.75	4.61	4.75	17.25	19.67
	Finance costs	14.48	12.20	13.48	51.54	81.65
	Depreciation and amortisation expense	0.69	0.71	0.69	2.81	0.70
	Other expenses	16.83	11.30	16.62	51.60	67.83
	<b>Total Expenses (IV)</b>	<b>35.75</b>	<b>28.72</b>	<b>400.95</b>	<b>1,425.08</b>	<b>2,313.73</b>
V	<b>Profit/(Loss) before exceptional items and tax (III - IV)</b>	<b>69.74</b>	<b>1.28</b>	<b>10.20</b>	<b>122.64</b>	<b>60.18</b>
VI	Exceptional Items	-	-	-	-	-
VII	<b>Profit/(Loss) before tax (V - VI)</b>	<b>69.74</b>	<b>1.28</b>	<b>10.20</b>	<b>122.64</b>	<b>60.18</b>
VIII	<b>Tax expense:</b>					
	Current tax	3.04	(5.24)	2.22	10.94	10.50
	Deferred tax	(3.71)	0.24	(0.05)	(3.62)	0.27
IX	<b>Profit/(Loss) for the period / year (VII - VIII)</b>	<b>70.41</b>	<b>6.28</b>	<b>8.03</b>	<b>115.32</b>	<b>49.41</b>
X	Add: Other Comprehensive Income (Net of tax)					
	a. Items that will not be reclassified to profit or loss	-	-	-	-	-
	b. Income tax effect relating to items that will not be reclassified to profit or loss	-	-	-	-	-
	c. Items that will be reclassified to profit or loss	-	-	-	-	-
	d. Income tax effect relating to items that will be reclassified to profit or loss	-	-	-	-	-
XI	<b>Total other comprehensive Income (Net of tax)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
XII	<b>Total Comprehensive Income for the period / year (X + XI)</b>	<b>70.41</b>	<b>6.28</b>	<b>8.03</b>	<b>115.32</b>	<b>49.41</b>
	Paid-up equity share capital (Face value of Rs.10/- each)	664.00	664.00	664.00	664.00	664.00
	Reserves excluding revaluation reserves				331.78	275.38
XIII	<b>Earnings per equity share (not annualised)</b>					
	Basic (Rs.)	1.06	0.09	0.12	1.74	0.74
	Diluted (Rs.)	1.06	0.09	0.12	1.74	0.74

**NOTES:**

- The above audited financial results of the Company for the quarter and year ended March 31, 2026 were reviewed & recommended by the Audit Committee and thereafter approved by the Board of Directors in their meeting held on May 26, 2026. The Statutory Auditors have audited the results and have expressed an unmodified opinion thereon.
- This statement has been prepared in accordance with 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 figures for the quarter ended March 31, 2026 are the balancing figures between the figures for the year ended March 31, 2026 and the published results for the nine months ended on December 31, 2025.
- The company operates in a single segment namely Iron & Steel Trading and hence the segment information is not furnished in above result under Ind- AS 108.
- Previous year figures have been regrouped / recasted, wherever necessary.

By the Order of Board  
For Bloom Industries Limited



*(Signature)*  
Akash Gupta

Whole Time Director  
DIN : 01326005

Place : Rourkela  
Date : May 26, 2026

**Audited Statement of Assets and Liabilities as on March 31, 2026**


(Rupees in Lakhs)

Particulars	As at	As at
	31 March 2026	31 March 2025
	Audited	Audited
<b>ASSETS</b>		
<b>1 Non-current assets</b>		
(a) Property, plant and equipment	20.18	22.97
(b) Investment		
(i) Investments	1,043.23	1,228.85
(ii) Others	4.05	0.70
<b>Total Non Current Asset</b>	<b>1,067.47</b>	<b>1,252.52</b>
<b>2 Current assets</b>		
(a) Inventories	-	-
(b) Financial assets		
(i) Trade receivables	477.28	259.59
(ii) Cash and cash equivalents	3.12	0.62
(iii) Bank balance other than above	0.07	0.15
(iv) Loans	-	-
(v) Others	424.95	351.88
<b>Total Current Asset</b>	<b>905.42</b>	<b>612.24</b>
<b>Total Assets</b>	<b>1,972.88</b>	<b>1,864.76</b>
<b>EQUITY AND LIABILITIES</b>		
<b>Equity</b>		
(a) Equity Share capital	696.03	696.03
(b) Other equity	390.71	275.38
<b>Total Equity</b>	<b>1,086.74</b>	<b>971.41</b>
<b>Liabilities</b>		
<b>1 Non-current liabilities</b>		
(a) Financial liabilities		
(i) Borrowings	13.38	17.62
Deferred tax liabilities (Net)	-	0.27
<b>Total Non current Liabilities</b>	<b>13.38</b>	<b>17.89</b>
<b>2 Current liabilities</b>		
(a) Financial liabilities		
(i) Borrowings	508.13	495.39
(ii) Trade payables		
a) Total O/s dues of Micro & Small Ent.	-	-
b) Total O/s dues of Creditors other than Micro & Small Ent	13.28	8.63
(b) Other current liabilities	351.35	371.44
(c) Provisions	-	-
<b>Total Current Liabilities</b>	<b>872.76</b>	<b>875.46</b>
<b>TOTAL EQUITY AND LIABILITIES</b>	<b>1,972.88</b>	<b>1,864.76</b>

By order of the board  
For Bloom Industries Limited

Place : Rourkela  
Date : May 26, 2026



  
**Akash Gupta**  
 Whole Time Director  
 DIN : 01326005

**BLOOM INDUSTRIES LIMITED**

**Statement of Cash Flow for the year ended on 31st March, 2026**

Particulars	For the year ended 31st March 2026	For the year ended 31st March 2025
<b>A. Cash flow from operating activities:</b>		
<b>Net Profit before extraordinary items and tax</b>	122.64	60.18
<i>Adjustments for:</i>		
Depreciation	2.81	0.70
Interest Income	-	0.07
Interest Expenses	51.54	81.65
<b>Operating profit before changes in operating assets &amp; liabilities</b>	177.00	142.61
<i>Adjustments for:</i>		
Short Term Borrowings	12.74	399.58
Trade & Other Receivables	(290.75)	118.56
Trade & Other Payables	(15.44)	224.66
<b>Cash generated from operations</b>	(116.46)	885.41
Tax on Income	10.94	10.50
Cash flow before Extra Ordinary Items	(127.40)	874.91
Extra Ordinary Items	-	-
<b>Net cash flow from operating activities (A)</b>	(127.40)	874.91
<b>B. Cash flow from investing activities:</b>		
Purchase of Investments	185.62	(182.83)
Purchase of Fixed Assets	(0.02)	(23.67)
Interest received	-	(0.07)
<b>Net cash flow used in investing activities (B)</b>	185.59	(206.57)
<b>C. Cash flow from financing activities:</b>		
Net Increase / (Decrease) in Long Term Liabilities	(4.24)	(597.05)
Interest Paid	(51.54)	(81.65)
<b>Net cash flow from financing activities (C)</b>	(55.78)	(678.70)
<b>Net increase/(decrease) in Cash and cash equivalents (A+B+C)</b>	2.41	(10.36)
Cash and cash equivalents-Opening Balances	0.77	11.14
Cash and cash equivalents-Closing Balances	3.19	0.77

By order of the Board  
for Bloom Industries Limited



Place : Rourkela  
Date : May 26, 2026

  
Akash Gupta  
Whole Time Director  
DIN : 01326005