TIBREWAL CHAND & CO.
CHARTERED ACCOUNTANTS
1st Floor, KK-5, Civil Township,
Rourkela - 769 004, Odisha
Mob. : 7205310163, 9668115454
E-mail : cakrishna.tcc@gmail.com

Head Office :
34, Upper Basement,
Dheeraj Heritage, S.V. Road,
Milan Junction, Santacruz (West),
Mumbai-400054

Independent Auditor's Review Report on the Quarterly Unaudited Financial Results of Bloom Industries Limited for the Quarter and six Months Ended September 30, 2026 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

1) We have reviewed the accompanying statement of Unaudited Financial Results of **Bloom Industries Limited**, ("the Company") for the quarter ended September 30, 2026 and the year to date results for the period April 1,2026 to September 30, 2026 ("the Statement") attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended. ("the LODR Regulation")

2) This Statement, which is the responsibility of the Company's management and approved by the Board of Directors, has been prepared in accordance with recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), as prescribed under Section 133 of the Companies Act, 2013 read with relevant rules thereunder and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.

3) 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. 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.

4) Based on our review conducted and procedures performed as stated in paragraph 3 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 the aforesaid Indian Accounting Standards and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.



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

Krishna Agrawal

Krishna Agrawal
Partner
Membership Number: 313562
UDIN: 26313562GCWFBG8582

Place: Rourkela
Date: November 04, 2026

BLOOM INDUSTRIES LIMITED

CIN : L27200OR1989PLC036629

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

Tel : +91-661-2400828 E-mail : bloom1989@ymail.com, bloomindustriesltd@gmail.com Web : www.bloom-industries.com

STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 30TH SEPTEMBER, 2026

Standalone **(Rs. In Lakhs except for per share data)**

Sr. No.	Particulars	Quarter Ended			Six Months Ended		Year Ended
		30.09.2026	30.06.2026	30.09.2025	30.09.26	30.09.25	31.03.2026
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
	Income						
I	Revenue From Operations	246.97	334.53	857.62	581.50	1,412.23	1,412.23
II	Other Income	78.84	-	-	78.84	-	135.49
III	**Total Income (I+II)**	**325.81**	**334.53**	**857.62**	**660.34**	**1,412.23**	**1,547.72**
IV	**Expenses**						
	Consumption of raw materials and components	-	-	-	-	-	-
	Purchase of stock-in-trade	245.85	270.93	794.60	516.78	1,301.88	1,301.88
	Changes in inventories of finished goods, stock-in-trade and semi finished goods	-	-	-	-	-	-
	Employee benefits expense	4.00	3.20	4.51	7.20	8.99	17.25
	Finance costs	16.60	15.66	12.22	32.26	24.86	51.54
	Depreciation and amortisation expense	0.72	0.71	0.71	1.43	1.41	2.81
	Other expenses	13.34	16.18	11.78	29.52	23.47	51.60
	Total Expenses (IV)	**280.51**	**306.68**	**823.82**	**587.19**	**1,360.61**	**1,425.08**
V	**Profit/(Loss) before exceptional items and tax (III - IV)**	**45.30**	**27.85**	**33.80**	**73.15**	**51.62**	**122.64**
VI	Exceptional Items	-	-	-	-	-	-
VII	**Profit/(Loss) before tax (V - VI)**	**45.30**	**27.85**	**33.80**	**73.15**	**51.62**	**122.64**
VIII	**Tax expense:**			-			
	Current tax	3.26	6.99	8.69	10.25	13.14	10.94
	Deferred tax	(1.45)	0.41	(0.18)	(1.04)	(0.15)	(3.62)
IX	**Profit/(Loss) for the period from continuing operations (VII - VIII)**	**43.49**	**20.45**	**25.29**	**63.94**	**38.63**	**115.32**
X	**Profit/(Loss) for the period from discontinuing operations**	-	-	-	-	-	-
XI	Other Comprehensive Income	-	-	-	-	-	-
XII	**Total Comprehensive Income for the Period (IX + X) (Comprising Profit / (Loss) and Other Comprehensive Income for the period)**	**43.49**	**20.45**	**25.29**	**63.94**	**38.63**	**115.32**
	Paid-up equity share capital (Face value of Rs.10/- each)	664.00	664.00	664.00	664.00	664.00	664.00
	Reserves excluding revaluation reserves as per balance sheet of previous accounting year						390.71
XIII	**Earnings per equity share**						
	Basic (Rs.)	0.65	0.31	0.38	0.96	0.58	1.74
	Diluted (Rs.)	0.65	0.31	0.38	0.96	0.58	1.74

NOTES:

1)	These results were reviewed by the Audit Committee and thereafter approved by the Board of Directors in their meeting held on November 4, 2026.
2)	The Statutory Auditors of the Company have carried out a Limited Review of the result for the quarter ended 30.09.2026 have been expressed an unqualified opinion on the same.
3)	The Company operates in a single segment namely Trading and hence the segment information is not furnished in the above result under Ind - AS 108
4)	Previous year figures have been regrouped / recasted, wherever necessary.

BLOOM INDUSTRIES LTD. ROURKELA

By Order of the Board
For Bloom Industries Limited

Akash Gupta
Whole time Director
DIN :01326005

Place : Rourkela
Date : November 4, 2026

BLOOM INDUSTRIES LIMITED

Statements of Assets and Liabilities

(Rupees in Lakhs)

Particulars	As at 30 September 2026	As at 31 March 2026
	Unaudited	Audited
ASSETS		
1 Non-current assets		
(a) Property, plant and equipment	**19.51**	20.18
(b) Investment property	**-**	-
(c) Financial assets	**-**	-
(d) Investment	**-**	-
(i) Investments	**990.68**	1,043.23
(ii) Deferred Tax Assets	**4.39**	3.35
(iii) Security Deposits	**0.70**	0.70
Total Non Current Asset	**1,015.28**	**1,067.46**
2 Current assets		
(a) Inventories		
(b) Financial assets		
(i) Trade receivables	**737.94**	477.28
(ii) Cash and cash equivalents	**1.94**	3.12
(iii) Bank balance other than above	**0.01**	0.07
(iv) Loans	**-**	-
(v) Others	**260.87**	424.95
Total Current Asset	**1,000.76**	**905.42**
Total Assets	**2,016.04**	**1,972.88**
EQUITY AND LIABILITIES		
Equity		
(a) Equity Share capital	**696.03**	696.03
(b) Other equity	**454.65**	390.71
Total Equity	**1,150.68**	**1,086.74**
Liabilities		
1 Non-current liabilities		
(a) Financial liabilities		
(i) Borrowings	**10.97**	13.38
(ii) Deferred Tax Liabilities	**-**	-
Total Non current Liability	**10.97**	13.38
2 Current liabilities		
(a) Financial liabilities		
(i)borrowings	**499.15**	508.13
(ii)Trade payables	**-**	-
a) Total O/s dues of Micro & Small Ent.		
b)Total O/s dues of Creditors other than Micro & Small Ent	**20.80**	13.28
(b) Other current liabilities	**334.44**	351.35
(c) Provisions	**-**	-
Total Current Liability	**854.39**	**872.76**
TOTAL EQUITY AND LIABILITIES	**2,016.04**	**1,972.88**

By order of the Board
for Bloom Industries Limited

BLOOM INDUSTRIES LTD. ROURKELA

Akash Gupta
Whole Time Director
DIN : 01326005

Place : Rourkela
Date : November 4, 2026

BLOOM INDUSTRIES LIMITED

Statement of Cash flow for the half year ended 30th September 2026

Particulars	For the period ended 30th Sept 2026	For the year ended 31st March 2026
	Rs. In Lakhs	Rs. In Lakhs
A. Cash flow from operating activities:		
Net Profit before extraordinary items and tax	73.15	122.64
Adjustments for:		
Depreciation	1.43	2.81
Interest Income	-	-
Interest Expenses	32.26	51.54
Operating profit before changes in operating assets & liabilities	106.84	177.00
Adjustments for:		
Short term borrowings	(8.98)	12.74
Trade & Other Receivables	(96.58)	(290.75)
Trade & Other Payables	(9.39)	(15.44)
Cash generated from operations	(8.12)	(116.46)
Tax on Income	10.25	10.94
Cash flow before Extra Ordinary Items	(18.36)	(127.40)
Net cash flow from operating activities (A)	(18.36)	(127.40)
B. Cash flow from investing activities:		
Purchase of Investments	52.56	185.62
Purchase of Fixed Assets	(0.76)	(0.02)
Interest received	-	-
Net cash flow used in investing activities (B)	51.79	185.59
C. Cash flow from financing activities:		
Net Increase / (Decrease) in Long Term Liabilities	(2.41)	(4.24)
Interest Paid	(32.26)	(51.54)
Net cash flow from financing activities (C)	(34.67)	(55.78)
Net increase/(decrease) in Cash and cash equivalents (A+B+C)	(1.24)	2.41
Cash and cash equivalents-Opening Balances	3.19	0.77
Cash and cash equivalents-Closing Balances	1.95	3.19
Cash and cash equivalents at the end of the year *	1.95	3.19
* Comprises:		
(a) Cash on hand	1.94	3.12
(b) Balances with banks		
(i) In current accounts	0.01	0.07

By order of the board
For Bloom Industries Limited

BLOOM INDUSTRIES LTD. ROURKELA

Place : Rourkela
Date : November 4, 2026

Akash Gupta
Whole Time Director
DIN : 01326005