

# Bloom Industries Ltd.

Regd. Office: Plot No. P-25, Civil Township, Rourkela, Dist.: Sundargarh, Odisha, Pin: 769004  
CIN: L27200OR1989PLC036629

To,  
BSE Limited,  
Corporate Services Department,  
Phiroze Jeejeebhoy Tower,  
Dalal Street, Fort,  
Mumbai-400001

Date: 22<sup>nd</sup> May, 2025

Scrip Code: 513422

Sub: Outcome of Board Meeting held on 22<sup>nd</sup> May, 2025

Dear Sir/Madam,

Pursuant to Regulation 30 and 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we wish to inform you that the Board at its Meeting held today i.e on Thursday, May 22, 2025 have inter alia, transacted the following business:

1. **Financial Results**-Approved and took on record the Audited Financial Results of the Company for the Quarter and year ended on March 31, 2025 (enclosed herewith)
2. **Auditor's Report**-Auditor's Report on aforesaid financial results are enclosed herewith.

A Declaration on the Unmodified Auditor's Report dated 22-May-2025 is also enclosed.

3. **Re-appointment of Internal Auditor**- Board of Directors has approved the re-appointment of M/s Pawan Shyam Associates, Chartered Accountants (Firm Registration No.009369C), as an Internal Auditor of the Company for the Financial Year 2025-26.

The detailed disclosure required under Regulation 30 read with Schedule III of the Listing Regulations is enclosed herewith as "**Annexure-I**"

This intimation is also being uploaded on the Company's Website [www.bloom-industries.com](http://www.bloom-industries.com) and on the website of the BSE Ltd. [www.bseindia.com](http://www.bseindia.com)

The Board Meeting commenced at 11:30 A.M. and concluded at 1:00 P.M.

This is for your information and record.

Thanking You,

Yours Faithfully  
For Bloom Industries Limited

  
Akash Gupta  
(Whole Time Director)  
DIN: 01326005



Encl.: as above

Annexure-I

Re-appointment of M/s Pawan Shyam Associates, Chartered Accountants as an Internal Auditor of the Company for the Financial Year 2025-26

Sl. No.	Particulars	Description
a.	Reason for Change	Re-appointment
b.	Date of appointment / re-appointment/ Cessation & Terms of appointment	Re-appointed by the Board on 22 <sup>nd</sup> May, 2025 for conducting Internal Audit for the Financial Year 2025-26
c.	Brief Profile (in case of appointment)	More than five years of experience and is associated with number of organizations in wide sector as rendering exclusive qualitative professional services to the clients to cater their need and demand of changing corporate world through a young team of Professionals having exposure of both Corporate Culture and SME Culture in this era of a flat, borderless world, they are committed to go beyond service into value addition in the true sense of the word.
d.	Disclosure of relationship between directors (in case of appointment as director).	Not Applicable





Place : Rourkela  
Date : May 22, 2025



**Audited Statement of Assets and Liabilities as on March 31, 2025**

(Rupees in Lakhs)

Particulars	As at 31 March 2025	As at 31 March 2024
	Audited	Audited
<b>ASSETS</b>		
1 Non-current assets		
(a) Property, plant and equipment	22.97	-
(b) Investment		
(i) Investments	1,228.85	1,046.02
(ii) Loans	-	-
<b>Total Non Current Asset</b>	<b>1,251.82</b>	<b>1,046.02</b>
2 Current assets		
(a) Inventories	-	-
(b) Financial assets		
(i) Trade receivables	259.59	372.62
(ii) Cash and cash equivalents	0.62	0.73
(iii) Bank balance other than above	0.15	10.41
(iv) Loans	-	-
(v) Others	352.58	358.12
<b>Total Current Asset</b>	<b>612.94</b>	<b>741.88</b>
<b>Total Assets</b>	<b>1,864.76</b>	<b>1,787.90</b>
<b>EQUITY AND LIABILITIES</b>		
Equity		
(a) Equity Share capital	696.03	696.03
(b) Other equity	275.38	225.97
<b>Total Equity</b>	<b>971.41</b>	<b>922.00</b>
Liabilities		
1 Non-current liabilities		
(a) Financial liabilities		
(i) Borrowings	17.62	614.67
Deferred tax liabilities (Net)	0.27	-
<b>Total Non current Liabilities</b>	<b>17.89</b>	<b>614.67</b>
2 Current liabilities		
(a) Financial liabilities		
(i) Borrowings	495.39	95.81
(ii) Trade payables		
a) Total O/s dues of Micro & Small Ent.	-	-
b) Total O/s dues of Creditors other than Micro & Small Ent	8.63	8.63
(b) Other current liabilities	371.44	146.79
(c) Provisions	-	-
<b>Total Current Liabilities</b>	<b>875.46</b>	<b>251.23</b>
<b>TOTAL EQUITY AND LIABILITIES</b>	<b>1,864.76</b>	<b>1,787.90</b>

By order of the board  
For Bloom Industries Limited

Place : Rourkela  
Date : May 22, 2025



Akash Gupta  
Whole Time Director  
DIN : 01326005

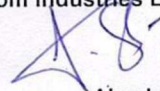


## BLOOM INDUSTRIES LIMITED

## Statement of Cash Flow for the year ended on 31st March, 2025

(Rs. In Lakhs)

Particulars	For the year ended 31st March, 2025	For the year ended 31 March, 2024
<b>A. Cash flow from operating activities:</b>		
Net Profit before extraordinary items and tax	60.18	63.22
<u>Adjustments for:</u>		
Depreciation	0.70	-
Interest Income	0.07	-
Interest Expenses	81.65	81.33
<b>Operating profit before changes in operating assets &amp; liabilities</b>	<b>142.61</b>	<b>144.55</b>
<u>Adjustments for:</u>		
Short Term Borrowings	399.58	-
Trade & Other Receivables	118.56	(222.30)
Trade & Other Payables	224.66	189.15
<b>Cash generated from operations</b>	<b>885.41</b>	<b>111.41</b>
Tax on Income	10.50	14.79
Cash flow before Extra Ordinary Items	874.91	96.62
Extra Ordinary Items	-	-
<b>Net cash flow from operating activities (A)</b>	<b>874.91</b>	<b>96.62</b>
<b>B. Cash flow from investing activities:</b>		
Purchase of Investments	(182.83)	(304.88)
Purchase of Fixed Assets	(23.67)	-
Interest received	(0.07)	-
<b>Net cash flow used in investing activities (B)</b>	<b>(206.57)</b>	<b>(304.88)</b>
<b>C. Cash flow from financing activities:</b>		
Net Increase / (Decrease) in Long Term Liabilities	(597.05)	299.40
Interest Paid	(81.65)	(81.33)
<b>Net cash flow from financing activities (C)</b>	<b>(678.70)</b>	<b>218.07</b>
<b>Net increase/(decrease) in Cash and cash equivalents (A+B+C)</b>	<b>(10.36)</b>	<b>9.81</b>
Cash and cash equivalents-Opening Balances	11.14	1.32
Cash and cash equivalents-Closing Balances	0.77	11.14

By order of the Board  
for Bloom Industries Limited
  
 Akash Gupta  
 Whole Time Director  
 DIN :01326005
Place : Rourkela  
Date : May 22, 2025





**TIBREWAL CHAND & CO.**  
**CHARTERED ACCOUNTANTS**

1st Floor, KK-5, Civil Township,  
Rourkela - 769 004, Odisha  
Mob. : 9437041741  
E-mail : tcc\_india@mail.com

Head Office :  
1001 Sumer Plaza, Marol  
Maroshi Road, Andheri East,  
Mumbai - 400059  
Mob. : 9307242424

**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, 2025 ("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, 2025.

**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, 2025 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

The Statement includes the results for the quarter ended March 31, 2025 being the balancing figure between the audited figures in respect of the full financial year ended on March 31, 2025 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.



Date: May 22, 2025  
Place: Rourkela

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

*Krishna Agrawal*

Krishna Agrawal  
Partner

Membership Number: 313562  
UDIN: 25313562BMJNJM1538



# Bloom Industries Ltd.

Regd. Office: Plot No. P-25, Civil Township, Rourkela, Dist.: Sundargarh, Odisha, Pin: 769004  
CIN: L27200OR1989PLC036629

Date: 22<sup>nd</sup> May, 2025

To,  
The Bombay Stock Exchange,  
Corporate Services Department,  
Phiroze Jeejeebhoy Tower,  
Dalal Street, Fort,  
Mumbai-400001

Scrip Code: 513422

Sub: Declaration under Regulation 33(3)(d) of SEBI (LODR) Audited Financial Result for the Quarter and Year Ended 31<sup>st</sup> March, 2025

Dear Sir/Madam,

In Compliance with provisions of Regulation 33(3) (d) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we hereby confirm that M/s Tibrewal Chand & Co, Chartered Accountants, Rourkela (FRN: 311047E), Statutory Auditor of the Company have issued an Audit Report with Unmodified Opinion on the Audited Financial Result (Standalone) of the Company for the Quarter and year ended 31<sup>st</sup> March, 2025.

This is for your information and record.

Thanking You,

Yours Faithfully  
For Bloom Industries Limited



Akash Gupta  
(Whole Time Director)  
DIN:01326005

