

Place : Rourkela
Date : May 22, 2025

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

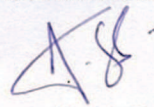
(Rupees in Lakhs)

Particulars	As at 31 March 2025	As at 31 March 2024
	Audited	Audited
ASSETS		
1 Non-current assets		
(a) Property, plant and equipment	22.97	-
(b) Investment		
(i) Investments	1,228.85	1,046.02
(ii) Loans	-	-
Total Non Current Asset	1,251.82	1,046.02
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
Total Current Asset	612.94	741.88
Total Assets	1,864.76	1,787.90
EQUITY AND LIABILITIES		
Equity		
(a) Equity Share capital	696.03	696.03
(b) Other equity	275.38	225.97
Total Equity	971.41	922.00
Liabilities		
1 Non-current liabilities		
(a) Financial liabilities		
(i) Borrowings	17.62	614.67
Deferred tax liabilities (Net)	0.27	-
Total Non current Liabilities	17.89	614.67
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	-	-
Total Current Liabilities	875.46	251.23
TOTAL EQUITY AND LIABILITIES	1,864.76	1,787.90

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



Place : Rourkela
Date : May 22, 2025

By order of the Board
for Bloom Industries Limited

Akash Gupta
Whole Time Director
DIN : 01326005



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, 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.



Independent Auditor's Report on 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

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