

Date: May 25, 2026

To,
BSE Limited
Phiroze Jeejeebhoy Towers,
Dalal Street,
Mumbai - 400 001.

Dear Sir,

Sub: Outcome of Board meeting held on today i.e. on May 25, 2026
Ref: Bloom Dekor Limited (Security Id/Code: BLOOM/526225)

In reference to captioned subject, we hereby inform you that the Board of Directors of the Company, in their Board Meeting held on today, i.e. on May 25, 2026, which was commenced at 12:00 P.M. and concluded at 02:20 P.M., have apart from other businesses;

1. Considered, approved and taken on record the Audited Financial Results of the Company for the quarter and year ended on March 31, 2026 along with Auditor's Reports (modified Opinion) and Statement on Impact of Audit Qualifications;

In this regards we are hereby submitting following;

- a) Audited Standalone Financial Results for the quarter and year ended on March 31, 2026;
 - b) Standalone Statement of Assets and Liabilities;
 - c) Standalone Cash Flow Statements;
 - d) Audit Reports' (modified opinion) on the Audited Standalone Financial Results;
 - e) Statement on Impact of Audit Qualifications (for audit reports with modified opinion) and
2. Considered, approved and taken on record the Audited Financial Statement of the Company for the year ended on March 31, 2026;

Kindly take the same on your record and oblige us.

For, **Bloom Dekor Limited in CIRP**



Dr. Sunil Gupta
Suspended Managing Director
DIN: 00012572

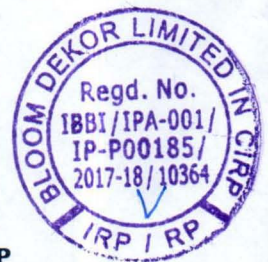
Place: Ahmedabad

Enclosed: A/a.

For Bloom Dekor Limited In CIRP

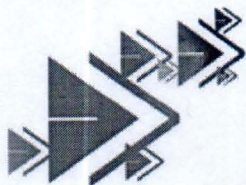
Vineeta

IRP / RP



CA Vineeta Maheshwari
RP for Bloom Dekor Limited- in CIRP
IBBI/PA-001/IP-P00185/2017-2018/10364

Place: Surat



Regd. Office: Survey No. 275, At & Post: Dhanap, N. H. No. 8,
Opp. Ambemata Temple, Tal. & Dist.: Gandhinagar - 382 355, Gujarat, India
CIN: L20210GJ1992PLC017341

Bloom Dekor Limited in CIRP

2/F, Sumel, S.G. Highway, Thaltej,
Ahmedabad - 380 059, Gujarat, India

T : +91 79 2684 1916/17
F : +91 79 2684 1914
W : www.bloomdekor.com
E : laminates@bloomdekor.com
1800 233 25666 (Bloom)

Bloom Dekor Limited

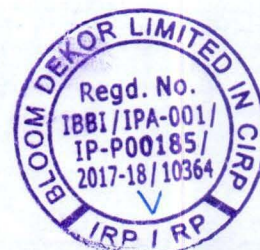
(in CIRP)

CIN: L20210GJ1992PLC017341

Registered Office: Survey No. 275, At & Post: Dhanap N. H. No. 8, Opp. Ambemata Temple Gandhinagar 382355, Gujarat, India
Corporate Office: 2/F, Sumel, Sarkhej - Gandhinagar Highway Road, Opp. GNFC Info Tower, Thaltej-380059, Ahmedabad, Gujarat, India

Statement of Standalone Financial Results for the quarter and year ended on March 31, 2026

Particulars		Quarter Ended			Year Ended	
		31-03-2026	31-12-2025	31-03-2025	31-03-2026	31-03-2025
A Date of start of reporting period		01-01-2026	01-10-2025	01-01-2025	01-04-2025	01-04-2024
B Date of end of reporting period		31-03-2026	31-12-2025	31-03-2025	31-03-2026	31-03-2025
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	137.98	59.93	102.33	515.77	451.78
II	Other Income	2.74	1.66	0.94	7.01	4.36
III	Total Income (I+II)	140.71	61.59	103.27	522.78	456.14
IV	Expenses					
(a)	Cost of materials consumed	40.06	25.94	40.84	201.40	172.80
(b)	Purchases of stock-in-trade	23.03	16.01	8.81	65.80	103.07
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	4.10	28.84	(5.61)	45.46	(23.98)
(d)	Employee benefit expense	38.59	31.53	29.09	132.92	121.99
(e)	Finance Costs	2.71	0.90	1.54	4.94	2.80
(f)	Depreciation and amortisation expense	9.31	8.47	9.93	38.31	41.40
(g)	Other Expenses	40.11	12.56	70.06	129.64	155.88
(h)	Manufacturing Expenses				-	-
(i)	Sales & Promotion Expenses				-	-
(j)	Administrative Expenses				-	-
(K)	CIRP COST	6.80	5.80	4.59	21.91	20.62
	Total expenses (IV)	164.71	130.04	159.25	640.38	594.58
V	Profit/(loss) before exceptional items and tax (III-IV)	(23.99)	(68.46)	(55.98)	(117.60)	(138.44)
VI	Exceptional items		-	-	-	-
VII	Profit (loss) after exceptional items and before Tax (V-VI)	(23.99)	(68.46)	(55.98)	(117.60)	(138.44)
VIII	Tax Expense	(1.44)	(17.67)	(20.47)	(30.03)	(34.99)
(a)	Current Tax	-	-	-	-	-
(b)	(Less):- MAT Credit	-	-	-	-	-
(c)	Current Tax Expense Relating to Prior years	-	-	-	-	-
(d)	Deferred Tax (Asset)/Liabilities	(1.44)	(17.67)	(20.47)	(30.03)	(34.99)
IX	Profit (Loss) for the period from continuing operations (VII-VIII)	(22.55)	(50.79)	(35.51)	(87.57)	(103.45)
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	(22.55)	(50.79)	(35.51)	(87.57)	(103.45)
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)	(22.55)	(50.79)	(35.51)	(87.57)	(103.45)
XV	Other Comprehensive Income					
	a. i). Items that will not be reclassified to profit or loss	0.54	-	(0.31)	0.54	0.12
	ii). Income tax relating to items that will not be reclassified to profit or loss	(0.13)	-	-	(0.13)	(0.03)
	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	0.41	-	(0.31)	0.40	0.09
XVI	Total Comprehensive income [Comprising Profit for the Period and Other comprehensive income] (XIV+XV)	(22.15)	(50.79)	(35.82)	(87.17)	(103.36)
XVII	Details of equity share capital					
	Paid-up equity share capital	685.00	685.00	685.00	685.00	685.00
	Reserve excluding revaluation reserve	-	-	-	(1,429.73)	(1,342.56)
	Face value of equity share capital (Per Share)	Rs. 10/-	Rs. 10/-	Rs. 10/-	Rs. 10/-	Rs. 10/-



Bloom Dekor Limited

(in CIRP)

CIN: L2010GJ1992PLC017341

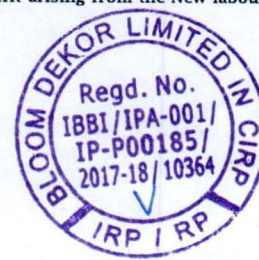
Registered Office: Survey No. 275, At & Post: Dhanap N. H. No. 8, Opp. Ambemata Temple Gandhinagar 382355, Gujarat, India
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Statement of Standalone Financial Results for the quarter and year ended on March 31, 2026

XIX	Earnings per share					
(a)	Earnings per share (not annualised for quarter ended)					
	Basic earnings (loss) per share from continuing operation	(0.33)	(0.74)	(0.52)	(1.28)	(1.51)
	Diluted earnings (loss) per share from continuing operation	(0.33)	(0.74)	(0.52)	(1.28)	(1.51)
(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	(0.33)	(0.74)	(0.52)	(1.28)	(1.51)
	Diluted earnings (loss) per share continuing and discontinued operations	(0.33)	(0.74)	(0.52)	(1.28)	(1.51)

Notes on Financial Results:-

- 1 The Hon'ble National Company Law Tribunal (NCLT) Ahmedabad Bench vide its order dated 11th October, 2023 in CP(IB)/127/AHM/2020 has admitted the Corporate Debtor ('the Company') into Corporate Insolvency Resolution Process (CIRP) under section 9(5)(i) of the Insolvency and Bankruptcy Code and appointed Ms. Vineeta Maheshwari Insolvency Resolution Professional (IRP) and thereafter she was confirmed as Resolution Professional in the 1st meeting of Committee of Creditors ('COC'). Thereafter, The RP had preferred an application for approval of the Resolution plan before the Hon'ble NCLT, Ahmedabad bench which has been disposed by the Hon'ble bench and remanded back the matter for consideration of the Plans by COC. The said Order has been challenged by the Successful resolution applicant ('SRA') before the Hon'ble National Company law Appellate Tribunal ('Hon'ble NCLAT') and the Hon'ble NCLAT had granted stay on the operation of the Impugned Order. Subsequently, the said appeal was withdrawn before the Hon'ble NCLAT and thereafter Resolution plan has been approved by the COC and the Resolution professional has filed the Application for Approval of the resolution plan which is pending Adjudication before the Hon'ble NCLT, Ahmedabad bench as on the date of approval of these financial results.
- 2 The above audited standalone financial results for the quarter and ended March 31, 2026 have been reviewed by the Audit Committee and subsequently approved by the Board of Directors in their respective meetings held on May 25, 2026. The statutory auditors have carried out Audit of above result.
- 3 These financial results have been prepared in accordance with the Indian Accounting Standards (Ind AS) notified under section 133 of the Companies Act, 2013, read together with the Companies (Indian Accounting Standards) Rules, 2015, as amended issued thereunder and other provisions of the Companies Act 2013, as applicable and guidelines issued by the Securities and Exchange Board of India ("SEBI") and other recognised accounting principles and policies generally accepted in India to the extent possible. These financial results are presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and circulars issued thereunder.
- 4 As per Indian Accounting Standard 108 on 'Operating Segment' (Ind AS 108), the company has only one reportable segment i.e. Laminate and Doors
- 5 Standalone Statement of Assets and Liabilities as on March 31, 2026 and Cash Flow Statement for the financial year ended on March 31, 2026 are attached herewith.
- 6 The figures for the corresponding previous period have been restated/regrouped wherever necessary, to make them comparable.
- 7 The Company does not have any subsidiary or Joint Ventures or associate companies as on 31/03/2026.
- 8 The company has not made provision for Interest on Inter Corporate Deposit (ICD) Taken from Non-Banking Financial Company (NBFC) in the books of accounts. Had the company made the provision for ICD taken from NBFC for the year ended on 31st March 2026, the Loss for the year ended would have been higher by Rs. 4.50 lakhs and current liabilities would have been higher to that extent. The above is in violation of Effective Interest Method to the finance cost as per the requirement of Ind AS 109 'Financial Instruments'.
- 9 The Government of India has consolidated 29 existing labour legislations into a unified framework comprising four labour codes viz Code on Wages, Code on Social Security 2020 and occupational safety, Health and working Conditions code 2020 (Collectively referred to as the New Labour code) These codes have been made effective from November 21, 2025 For the Year ended on 31st March 2026. The corresponding all supporting Rules under these codes are yet to be notified. Based on the management's assessment and actuarial valuation, the company has considered the impact of gratuity liability arising from the implementation of the New Labour Codes and accordingly, financial impact of the same has been recognised as an expense in the Current year. The assessment of other impacts, if any on employee benefit arising from the New labour codes will be undertaken and accounted for upon notification of the relevant rules by the appropriate authorities.



Bloom Dekor Limited

(in CIRP)

CIN: L20210GJ1992PLC017341

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Corporate Office: 2/F, Sumel, Sarkhej - Gandhinagar Highway Road, Opp. GNFC Info Tower, Thaltej-380059, Ahmedabad, Gujarat, India

Statement of Standalone Financial Results for the quarter and year ended on March 31, 2026

The Company has trade payables in foreign currency outstanding for more than three years as at 31st March 2026 amounting to Rs. 150.66 lakhs (Valued as on Date) payable to its foreign Suppliers. As explained to us, Currently Management is in the process of evaluating appropriate course of action for compliance with Foreign Exchange Management Act, 1999 and any other applicable law on account of delay in payment of above dues.

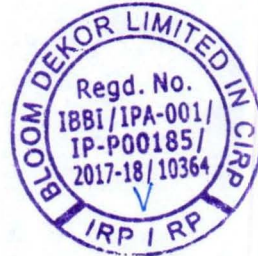
Date: 25th May, 2026
Place: Ahmedabad



Dr. Sunil Gupta
(Suspended Managing Director)
DIN:00012572

For, Bloom Dekor Limited- in CIRP
For Bloom Dekor Limited In CIRP

Vineeta
CA Vineeta Maheshwari
RP for Bloom Dekor Limited- in CIRP
IBBI/IPA-001/IP-P00185/2017-2018/10364



Bloom Dekor Limited (in CIRP)

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Standalone Statement of Assets and Liabilities

		(₹ In Lakh)	
Particulars		Year ended	Year ended
		31-03-2026	31-03-2025
A	Date of start of reporting period	01-04-2025	01-04-2024
B	Date of end of reporting period	31-03-2026	31-03-2025
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	152.24	181.19
b)	Right to Use Assets	9.10	18.29
c)	Other Intangible assets	0.44	0.44
d)	Financial Assets		
(i)	Investments		-
(ii)	Trade receivables	389.60	381.90
(iii)	Loans		-
(iv)	Security Deposits		-
(v)	Other Financial Assets	1.64	1.71
e)	Deferred tax assets (net)	606.27	576.41
f)	Other non-current assets	63.27	59.59
	Total Non-Current Assets	1,222.57	1,219.53
2)	Current assets		
a)	Inventories	179.42	235.38
b)	Financial Assets		
(i)	Investments		
(ii)	Trade receivables	90.81	19.68
(iii)	Cash and cash equivalents	88.47	151.16
(iv)	Bank balances other than(iii) above		
(v)	Loans		
(vi)	Others (to be specified)	-	0.12
c)	Current Tax Assets (Net)	4.80	
c)	Other current assets	10.42	10.99
	Non-Current Assets held for sale		
	Total Current Assets	373.91	417.34
	TOTAL ASSETS	1,596.48	1,636.87
EQUITY & LIABILITIES :			
EQUITY:			
a)	Equity Share Capital	685.00	685.00
b)	Other Equity	(1,429.73)	(1,342.56)
	Equity attributable to equity holders of the Company	(744.73)	(657.56)
LIABILITIES :			
1)	Non-Current Liabilities		
a)	Financial Liabilities		
(i)	Borrowings	1,213.78	1,213.78
(ii)	Lease liabilities	3.63	14.66
(ii)	Trade payables		
i)	Total outstanding dues of micro enterprises and small enterprises	249.74	254.69
ii)	Total outstanding dues of creditors other than micro enterprises and small enterprises	429.15	422.41
(iv)	Other financial liabilities	1.84	1.84
b)	Provisions	23.80	20.55
c)	Deferred tax liabilities (Net)	-	-
d)	Other non-current liabilities	35.94	35.17
	Total Non-Current Liabilities	1,957.88	1,963.10
2)	Current liabilities		
a)	Financial Liabilities		
(i)	Borrowings	52.75	26.69
(ii)	Lease liabilities	9.69	9.00
(ii)	Trade payables		
i)	Total outstanding dues of micro enterprises and small enterprises	79.02	43.97
ii)	Total outstanding dues of creditors other than micro enterprises and small enterprises	132.96	86.91
(iv)	Other financial liabilities	75.00	135.00
b)	Other current liabilities	29.80	26.14
c)	Provisions	4.12	3.62
d)	Current Tax Liabilities (Net)	-	-
	Total Current Liabilities	383.34	331.33
	TOTAL EQUITY AND LIABILITIES	1,596.48	1,636.87

For, Bloom Dekor Limited- in CIRP

For Bloom Dekor Limited In CIRP



Dr. Sunil Gupta
(Suspended Managing Director)
DIN:00012572

Vineeta

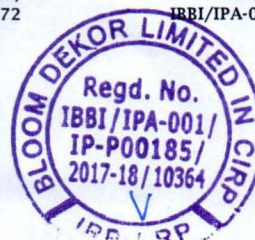
CA Vineeta Maheshwar

IRP / RP

RP for Bloom Dekor Limited- in CIRP

IRBI/PA-001/IP-P00185/2017-2018/10364

Date: 25th May, 2026
Place: Ahmedabad



Bloom Dekor Limited (in CIRP)

CIN: L20210GJ1992PLC017341

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Standalone Statement of Cash Flow

(₹ In Lakh)

A	Particulars	Year Ended	Year ended
		31-03-2026	31-03-2025
B	Date of start of reporting period	01-04-2025	01-04-2024
C	Date of end of reporting period	31-03-2026	31-03-2025
D	Whether results are audited or unaudited	Audited	Audited
	Nature of report standalone or consolidated	Standalone	Standalone
	CASH FLOW FROM OPERATING ACTIVITIES		
	Net Profit as per P & L A/c. before Income Tax	(117.60)	(138.44)
	ADD/(LESS): - Adjustment for :		
	Depreciation	38.31	41.40
	Finance Cost	4.94	2.80
	Interest on Lease liability	1.79	2.57
	Interest Income	(7.01)	(4.36)
	Deferred Tax Liability/(Asset)		-
	Operating Profit before changes in working capital	(79.57)	(96.02)
	Movement in Working Capital Changes:		
	(Inc)/Dec in Inventories	55.97	(28.30)
	(Inc)/Dec in Trade Receivables	(78.83)	81.31
	(Inc)/Dec in Other Financial assets	-	(0.14)
	(Inc)/Dec in Other non-current assets	(3.68)	(1.78)
	(Inc)/Dec in Current Tax Assets (Net)	(4.80)	-
	(Inc)/Dec in Other current assets	0.57	2.36
	(Inc)/Dec in Trade Payables	84.79	57.49
	(Inc)/Dec in Provisions	3.96	1.41
	(Inc)/Dec in Other non-current liabilities	0.77	2.96
	(Inc)/Dec in Other Financial liabilities	(60.00)	(47.21)
	(Inc)/Dec in Other current liabilities	3.66	0.35
	Cash Generated from Operations	(77.17)	(27.58)
	Net Cash Flow From Operating Activities	(77.17)	(27.58)
	CASH FLOW FROM INVESTMENT ACTIVITIES		
	Purchase of Property, Plant and Equipment	(1.52)	(2.14)
	Sale of Property, Plant and Equipment	-	-
	Other non-current assets	-	-
	Net Cash From Investment Activities	(1.52)	(2.14)
	CASH FLOW FROM FINANCING ACTIVITIES		
	Changes in long term borrowings	-	-
	Changes in short term borrowings	26.07	(2.04)
	Changes in Lease Liability	(10.35)	(7.32)
	Changes in Interest on Lease liability	(1.79)	(2.57)
	Interest Income	7.01	4.36
	Interest Expense	(4.94)	(2.80)
	Net Cash From Financing Activities	16.00	(10.37)
	NET CHANGE IN CASH AND CASH EQUIVALENTS [A+B+C]	(62.69)	(40.08)
	Opening Cash & Cash Equivalents	151.16	191.25
	Closing Cash and Cash Equivalents	88.47	151.16

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.



Dr. Sunil Gupta
(Suspended Managing Director)
DIN:00012572

Date: 25th May, 2026
Place: Ahmedabad

For, Bloom Dekor Limited- in CIRP
For Bloom Dekor Limited In CIRP

Vineeta

CA Vineeta Maheshwari

IRP / RP

RP for Bloom Dekor Limited- in CIRP
IBBI/IPA-001/IP-P00185/2017-2018/10364



CHARTERED ACCOUNTANTS

CA. (DR). HITEN PARIKH

M.Com., LL.B., FCA., PH.D., IP

CA. SANJAY MAJMUDAR

B.Com., LL.B., FCA

CA. SATWIK DURKAL

B.Com., FCA

CA. KOMAL MAJMUDAR

B.Com., FCA, DISA, IFRS

Independent Auditors' Report on Quarterly and Year to Date audited Standalone Ind AS Financial Results of M/s BLOOM DEKOR LIMITED Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)

Review Report to,

Insolvency Resolution Professional

BLOOM DEKOR LIMITED**Report on audit of Standalone Ind AS Financial Results****Qualified Opinion**

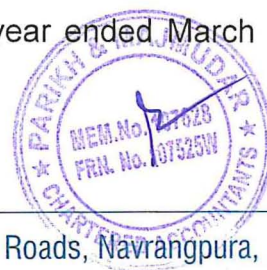
We have audited the accompanying Statement of Standalone Ind AS Financial Results of BLOOM DEKOR LIMITED (the "Company"), for the quarter and year ended March 31, 2026 (the "Statement"), being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure 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 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 standalone net loss and total comprehensive income and other financial information of the Company for the quarter and year ended March 31, 2026.



Basis for Qualified Opinion

1. The Company has trade payables in foreign currency outstanding for more than three years as at 31st March 2026 amounting to Rs. 150.66 lakhs payable to its foreign Suppliers. As explained to us, Currently Management is in the process of evaluating appropriate course of action for compliance with Foreign Exchange Management Act, 1999 and any other applicable law on account of delay in payment of above dues. However, we are unable to comment on the likely outcome and its consequential impact on the financial statements for the year ended 31st March, 2026 for non-compliance with any provisions under FEMA Act, 1999 or any other applicable laws.
2. The company has not made provision for Interest on Inter Corporate Deposit (ICD) Taken from Non-Banking Financial Company (NBFC) in the books of accounts. Had the company made the provision for ICD taken from NBFC for the year ended on 31st March 2026, the Loss for the year ended would have been higher by Rs. 4.50 lakhs and current liabilities would have been higher to that extent. The above is in violation of Effective Interest Method to the finance cost as per the requirement of Ind AS 109 'Financial Instruments.

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 qualified opinion.

Material Uncertainty Related to Going Concern

The company is having accumulated losses (after taking into account the balance of reserves) of Rs 1429.73 lakhs as at 31.03.2026 and the net worth of the company is negative. This Indicates that material uncertainty exists that



may cast significant doubt on the company's ability to continue as going concern and therefore the company may be unable to realise its assets and discharge its liabilities in the normal course of business. The ultimate outcome of these matter is at present not ascertainable. Accordingly, we are unable to comment on the consequential impact, if any on the accompanying standalone financial statement. The above factors cast a significant uncertainty on the company's ability to continue as going concern.

Our opinion is not modified on the above matter.

Emphasis of Matter

1. The company is having accumulated losses (after taking into account the balance of reserves) of Rs 1429.73 lakhs as at 31.03.2026 and the net worth of the company is negative. This Indicates that material uncertainty exists that may cast significant doubt on the company's ability to continue as going concern and therefore the company may be unable to realise its assets and discharge its liabilities in the normal course of business. The ultimate outcome of these matter is at present not ascertainable. Accordingly, we are unable to comment on the consequential impact, if any on the accompanying standalone financial statement. The above factors cast a significant uncertainty on the company's ability to continue as going concern.
2. The balance confirmation from the suppliers and customers have been called for, but the same are awaited till the date of audit. Thus, the balances of receivables and trade payables have been taken as per the books of accounts submitted by the company and are subject to confirmation from the respective parties

Our opinion is not modified in the above matters

OTHER MATTER

Refer Note 1 to the financial results which states about the Order of Hon'ble National Company Law Tribunal (NCLT) Ahmedabad Bench dated 11th October, 2023 in CP(IB)/127/AHM/2020 which has admitted the Corporate Debtor ('the Company') into Corporate Insolvency Resolution Process (CIRP) under section 9(5)(i) of the Insolvency and Bankruptcy Code and appointed Ms. Vineeta Maheshwari Insolvency Resolution



Professional (IRP) and thereafter she was confirmed as Resolution Professional in the 1st meeting of Committee of Creditors ('COC'). The RP had preferred an application for approval of the Resolution plan before the Hon'ble NCLT, Ahmedabad bench which has been disposed by the Hon'ble bench and remanded back the matter for consideration of the Plans by COC. The said Order has been challenged by the Successful resolution applicant ('SRA') before the Hon'ble National Company law Appellate Tribunal ('Hon'ble NCLAT') and the Hon'ble NCLAT had granted stay on the operation of the Impugned Order. Subsequently as informed and explained to us, the said appeal was withdrawn before the Hon'ble NCLAT and thereafter Resolution plan has been approved by the COC and the Resolution professional has filed the Application for Approval of the resolution plan which is pending Adjudication before the Hon'ble NCLT, Ahmedabad bench as on the date of approval of these financial statements.

Managements Responsibilities for the Standalone Ind AS Financial Results

The Order of Hon'ble National Company Law Tribunal (NCLT) Ahmedabad Bench dated 11th October, 2023 in CP(IB)/127/AHM/2020 which has admitted the Corporate Debtor ('the Company') into Corporate Insolvency Resolution Process (CIRP) under section 9(5)(i) of the Insolvency and Bankruptcy Code and appointed Ms. Vineeta Maheshwari Insolvency Resolution Professional (IRP) and thereafter she was confirmed as Resolution Professional in the meeting of Committee of Creditors ('COC'). The powers of the Board of Directors of the company are suspended and officers and managers of the Corporate Debtor ("The Company") shall report to the Insolvency Resolution Professional (IRP) as per the Provisions of the Insolvency and Bankruptcy Code, 2016. Accordingly, the Insolvency Resolution Professional (IRP) is running the CIRP and looking after the affairs of the company along with its management.

The Board of Directors of the Company/Resolution Professional (RP) are responsible for the preparation and presentation of the Statement that gives a true and fair view of the net loss and other comprehensive income of the Company 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 Regulation 33 of the Listing Regulations. 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, Board of Directors/Resolution Professional (RP) 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 Board of Directors/Resolution Professional(RP) either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

Those Board of Directors /Resolution Professional (RP) 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 Statement includes the results for the quarter ended March 31, 2026 being the balancing figures between the audited figures in respect of the full financial year ended March 31, 2026 and the published unaudited year-to-date figures up to the end of the third quarter of the current financial year, which were subjected to a limited review by us, as required under the Listing Regulations.

Place: Ahmedabad

Date: 25-05-2026



For Parikh & Majmudar

Chartered Accountants

FR No. 107525W

[C.A SATWIK DURKAL]

PARTNER

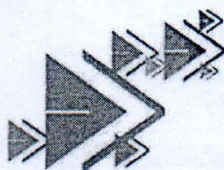
Membership No. 107628

UDIN: 26107628EMNLEF8013

STATEMENT ON IMPACT OF AUDIT QUALIFICATIONS (FOR AUDIT REPORT WITH MODIFIED OPINION) SUBMITTED ALONG-WITH ANNUAL AUDITED FINANCIAL RESULTS

Statement on Impact of Audit Qualifications for the Financial Year ended March 31, 2026 [See Regulation 33 of the SEBI (LODR) (Amendment) Regulations, 2016]				
I.	Sl. No.	Particulars	Audited Figures (as reported before adjusting for qualifications)	Adjusted Figures (audited figures after adjusting for qualifications)
	1.	Turnover / Total income	522.78	522.78
	2.	Total Expenditure	640.38	644.88
	3.	Net Profit/(Loss)	(87.58)	(92.08)
	4.	Earnings Per Share	(1.28)	(1.34)
	5.	Total Assets	1,596.48	1,596.48
	6.	Total Liabilities	2,341.22	2,345.72
	7.	Net Worth	(744.73)	(749.23)
	8.	Any other financial item(s) (as felt appropriate by the management)	NA	NA

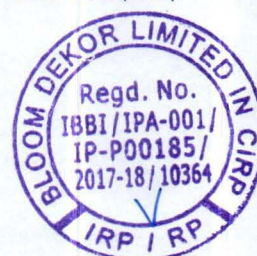
II. Audit Qualification (each audit qualification separately):		
a.	Details of Audit Qualification:	Modified opinion with Emphasis
b.	Type of Audit Qualification: Qualified Opinion / Disclaimer of Opinion / Adverse Opinion	- Regarding noncompliance of Foreign Exchange Management Act, 1999 and any other applicable law on account of delay in payment of foreign currency outstanding for more than three years as at 31st March, 2026 amounting to Rs. 150.66 lakhs - Regarding nonprovisional of Interest on Inter corporate deposit taken from NBFC of Rs.4.50 lakhs for the year ended 31st March,2026.
c.	Frequency of qualification: Whether appeared first time / repetitive / since how long continuing	Qualification no.1: This is continued since financial year 2021-22. Qualification no. 2: This is continued since financial year 2024-25.



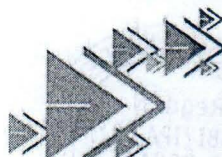
Regd. Office: Survey No. 275, At & Post: Dhanap, N. H. No. 8,
Opp. Ambemata Temple, Tal. & Dist.: Gandhinagar - 382 355, Gujarat, India
CIN: L20210GJ1992PLC017341

Bloom Dekor Limited in CIRP
2/F, Sumel, S.G. Highway, Thaltej,
Ahmedabad - 380 059, Gujarat, India

T : +91 79 2684 1916/17
F : +91 79 2684 1914
W : www.bloomdekor.com
E : laminates@bloomdekor.com
1800 233 25666 (Bloom)



d.	For Audit Qualification(s) where the impact is quantified by the auditor, Management's Views:	For Qualification no.2: The company has not made provision for Interest on Inter Corporate Deposit (ICD) Taken from Non-Banking Financial Company (NBFC) in the books of accounts. Had the company made the provision for ICD taken from NBFC for the year ended on 31 st March 2026, the Loss for the year ended would have been higher by Rs. 4.50 lakhs and current liabilities would have been higher to that extent. The above is in violation of Effective Interest Method to the finance cost as per the requirement of Ind AS 109 'Financial Instruments.
e.	For Audit Qualification(s) where the impact is not quantified by the auditor:	
(i)	Management's estimation on the impact of audit qualification:	For Qualification no.1: NIL For Qualification no.2: Since the company is under Corporate Insolvency Resolution Process ("CIRP"), the company is not required to make the provision of Interest payable on Inter corporate Deposit (ICD) till the completion of Corporate Insolvency Resolution Process (CIRP).
(ii)	If management is unable to estimate the impact, reasons for the same:	The management is of view that, the potential noncompliance of Foreign Exchange Management Act, 1999 owing to the overdue payments to foreign suppliers is primarily due to continued losses and consequent liquidity crisis. Due to lack of clarity on the potential implications of this noncompliance, the management is unable to estimate the impact.
(iii)	Auditors' Comments on (i) or (ii) above:	1. We have qualified our opinion regarding non-compliance with any provisions under FEMA Act, 1999 or any other law applicable. However, we are unable to comment on the likely outcome and its consequential impact on the financial statements for the year ended 31 March, 2026 for non-compliance with any provisions under FEMA Act, 1999 or any other law applicable. 2. We have qualified our opinion regarding non provision of Interest of Rs. 4.50 lakhs for the year ended 31 st March, 2026 on Inter Corporate Deposit (ICD) Taken from Non-Banking Financial Company (NBFC) in the



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Bloom Dekor Limited in CIRP

2/F, Sumel, S.G. Highway, Thaltej,
Ahmedabad - 380 059, Gujarat, India

T : +91 79 2884 1918/17
F : +91 79 2884 1914
W : www.bloomdekor.com
E : laminates@bloomdekor.com
1800 233 25666 (Bloom)



			books of accounts hence no further comments are required to be made.
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For, Bloom Dekor Limited



Dr. Sunil Gupta
Managing Director
DIN 00012572

For Parikh & Majmudar
Chartered Accountants
FRN NO. 107525W

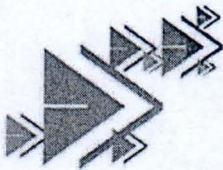
C.A SATWIK DURKAL
PARTNER
M. No. 107628

Date: 25/05/2026

For Bloom Dekor Limited In CIRP

IRP / RP

CA Vineeta Maheshwari
RP for Bloom Dekor Limited
IBBI/IPA-001/IP-P00185/2017-2018/10364



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