

Date: November 14, 2025

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

Dear Sir,

Sub: Outcome of Board meeting held on today i.e. on November 14, 2025

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 November 14, 2025, which was commenced at 12:30 P.M. and concluded at 01:00 P.M., have apart from other businesses;

1. Considered, approved and taken on record the Unaudited Financial Results of the Company for the quarter ended on September 30, 2025 along with Limited Review Report.

In this regards we are hereby submitting following;

- a) Unaudited Standalone Financial Results for the quarter ended on September 30, 2025 and
- b) Limited Review Report

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/IPA-001/IP-P00185/2017-2018/10364

Place: Surat



Bloom Dekor Limited in CIRP

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

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F : +91 79 2684 1914
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1800 233 25666 (Bloom)

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



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 Review Report on the Quarterly and Year to date Unaudited Financial Results of the Company pursuant to the Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

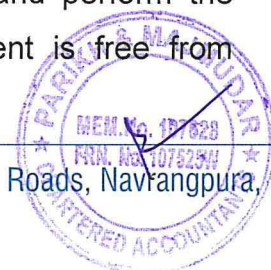
Review Report to,
Resolution Professional

BLOOM DEKOR LIMITED

We have reviewed the accompanying statement of unaudited financial results of **BLOOM DEKOR LIMITED** (the "company") for the quarter ended 30th September, 2025 and for the period from to date April 1, 2025 to September 30, 2025 (the "statement") attached herewith, being submitted by the company pursuant to the requirements of Regulation 33 of the SEBI (Listing obligations & Disclosure Requirements) Regulation, 2015, as amended (the listing Regulations).

This Statement, which is the responsibility of the Company's Management and has been signed by the managing director of the company and taken on records by the RP, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34, "Interim Financial Reporting" ("Ind AS 34") prescribed under section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulations 33 and 52 of the Listing Regulations. Our responsibility is to express a conclusion on the Statement based on our review.

We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 'Review of Interim Financial Information Performed by the Independent Auditor of the Entity' issued by the Institute of Chartered Accountants of India (ICAI). This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free from



material misstatement. 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.

Basis of Qualified Opinion

- 1. The Company has trade payables in foreign currency outstanding for more than three years as at 30th September, 2025 amounting to Rs. 141.64 lakhs payable to its foreign Suppliers. As explained to us, Currently the Management/ Resolution Professional (RP) 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 quarter ended 30th September, 2025 for non-compliance with any provisions under FEMA Act, 1999 or any other law applicable.**
- 2. For the Quarter ended on 30th September, 2025, 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 quarter ended on 30th September, 2025, the Loss for the quarter ended would have been higher by Rs. 1.12 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.**



Based on our review conducted as above, *except as mentioned in qualified opinion*, 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 Standard ("Ind AS") specified under section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulations 33 and 52 of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

Material Uncertainty Related to Going Concern

The company is having accumulated losses (after taking into account the balance of reserves) of Rs 1356.80 lakhs as at 30.09.2025 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 realize its assets and discharge its liabilities in the normal course of business. The ultimate outcome of this 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.

Emphasis of Matter

The company is having accumulated losses (after taking into account the balance of reserves) of Rs 1356.80 lakhs as at 30.09.2025 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 realize its assets and discharge its liabilities in the normal course of business. The ultimate outcome of this 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 Conclusion is not modified in respect of other 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 has granted stay on the operation of the Impugned Order. The matter is pending for the final Adjudication of the Hon'ble NCLAT as on the date.

Date: 14.11.2025

Place: Ahmedabad



For Parikh & Majmudar
Chartered Accountants
FRNNO 107525W

CA SATWIK DURKAL
PARTNER
M.No. 107628
UDIN: 25107628BMHGJE9701

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 ended on September 30, 2025

(₹ In Lakh except per share data)

Particulars	Quarter Ended			Half Year Ended		Year Ended
	30-09-2025	30-06-2025	30-09-2024	30-09-2025	30-09-2024	31-03-2025
A Date of start of reporting period	01-07-2025	01-04-2025	01-07-2024	01-04-2025	01-04-2024	01-04-2024
B Date of end of reporting period	30-09-2025	30-06-2025	30-09-2024	30-09-2025	30-09-2024	31-03-2025
C Whether results are audited or unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
D Nature of report standalone or consolidated	Standalone	Standalone	Standalone	Standalone	Standalone	Standalone
I Revenue From Operations						
Net sales or Revenue from Operations	111.79	206.08	132.51	317.87	265.44	451.87
II Other Income	1.14	1.47	1.13	2.61	1.16	4.27
III Total Income (I+II)	112.93	207.55	133.64	320.48	266.60	456.14
IV Expenses						
(a) Cost of materials consumed	44.63	90.77	39.57	135.40	88.12	172.80
(b) Purchases of stock-in-trade	14.11	12.65	48.42	26.76	81.68	103.07
(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	(5.91)	18.43	(9.12)	12.51	(1.62)	(23.98)
(d) Employee benefit expense	31.09	31.71	30.45	62.80	58.89	119.97
(e) Finance Costs	5.67	2.04	0.14	7.70	1.15	6.35
(f) Depreciation and amortisation expense	10.27	10.26	10.35	20.53	21.23	41.40
(g) Other Expenses	32.14	38.47	30.18	70.61	51.07	154.35
(h) Manufacturing Expenses						-
(i) Sales & Promotion Expenses						-
(j) Administrative Expenses						-
(K) CIRP COST	5.26	4.05	4.82	9.31	11.00	20.62
Total expenses (IV)	137.26	208.37	154.81	345.63	311.51	594.58
V Profit/(loss) before exceptional items and tax (III-IV)	(24.33)	(0.82)	(21.17)	(25.15)	(44.91)	(138.44)
VI Exceptional items	-	-	-	-	-	-
VII Profit (loss) after exceptional items and before Tax (V-VI)	(24.33)	(0.82)	(21.17)	(25.15)	(44.91)	(138.44)
VIII Tax Expense	(6.17)	(4.75)	(3.56)	(10.91)	(9.10)	(34.99)
(a) Current Tax	-	-	-	-	-	-
(b) (Less):- MAT Credit	-	-	-	-	-	-
(c) Current Tax Expense Relating to Prior years	-	-	-	-	-	-
(d) Deferred Tax (Asset)/Liabilities	(6.17)	(4.75)	(3.56)	(10.91)	(9.10)	(34.99)
IX Profit (Loss) for the period from continuing operations (VII-VIII)	(18.16)	3.92	(17.61)	(14.24)	(35.81)	(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	(18.16)	3.92	(17.61)	(14.24)	(35.81)	(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)	(18.16)	3.92	(17.61)	(14.24)	(35.81)	(103.45)
XV Other Comprehensive Income						
a. i). Items that will not be reclassified to profit or loss	-	-	0.13	-	0.27	0.12
ii). Income tax relating to items that will not be reclassified to profit or loss	-	-	-	-	-	(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	-	-	0.13	-	0.27	0.09
XVI Total Comprehensive income [Comprising Profit for the Period and Other comprehensive income] (XIV+XV)	(18.16)	3.92	(17.48)	(14.24)	(35.54)	(103.36)
XVII Details of equity share capital						
Paid-up equity share capital	685.00	685.00	685.00	685.00	685.00	685.00
Reserve excluding revaluation reserve						(1,342.56)
Face value of equity share capital (Per Share)	Rs. 10/-	Rs. 10/-	Rs. 10/-	Rs. 10/-	Rs. 10/-	Rs. 10/-

Bloom Dekor Limited (in CIRP)

CIN: L20210GJ1992PLC017341

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Statement of Standalone Financial Results for the quarter ended on September 30, 2025

XIX	Earnings per share						
(a)	Earnings per share (not annualised for quarter ended)						
	Basic earnings (loss) per share from continuing operation	(0.27)	0.06	(0.26)	(0.21)	(0.52)	(1.51)
	Diluted earnings (loss) per share from continuing operation	(0.27)	0.06	(0.26)	(0.21)	(0.52)	(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	(0.27)	0.06	(0.26)	(0.21)	(0.52)	(1.51)
	Diluted earnings (loss) per share continuing and discontinued operations	(0.27)	0.06	(0.26)	(0.21)	(0.52)	(1.51)

Notes on Financial Results:-

- The Hon'ble National Company Law Tribunal (NCLT) Ahmedabad Bench vide its Order dated 11th October, 2023 in CP(IB)/127/AHM/2020 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 Insolvency Resolution Professional.
- The above unaudited standalone financial results for the quarter ended September 30, 2025 have been reviewed by the Audit Committee and subsequently approved by the Board of Directors in their respective meetings held on November 14, 2025. The statutory auditors have carried out limited review of above result.
- The unaudited standalone financial results are prepared in accordance with the Indian Accounting Standards 34 "Interim Financial Reporting" as prescribed under Section 133 of the Companies Act, 2013, read with Rule 3 of the Companies (Indian Accounting Standards) Rules, 2015 and Companies (Indian Accounting Standards) (Amendment Rules), 2016.
- As per Indian Accounting Standard 108 on 'Operating Segment' (Ind AS 108), the company has only one reportable segment i.e. Laminate and Doors
- The figures for the corresponding previous period have been restated/regrouped wherever necessary, to make them comparable.
- The Company does not have any subsidiary or Joint Ventures or associate companies as on 30/09/2025
- For the Quarter ended on 30th September, 2025, 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 quarter ended on 30th September, 2025, the Loss for the quarter ended would have been higher by Rs. 1.12 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'. Further, it has been informed by Resolution Professional that since the company is in CIRP, and the claim of NBFC being admitted on CIRP date, hence the further interest cannot be booked till the resolution plan for the corporate debtor is approved by Adjudicating Authority.
- The Company has trade payables in foreign currency outstanding for more than three years as at 30th September, 2025 amounting to Rs. 132.89 lakhs payable to its foreign Suppliers. As explained to us, Currently the Management/ Resolution Professional (RP) 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 quarter ended 30th September, 2025 for non-compliance with any provisions under FEMA Act, 1999 or any other law applicable.

For, Bloom Dekor Limited- in CIRP



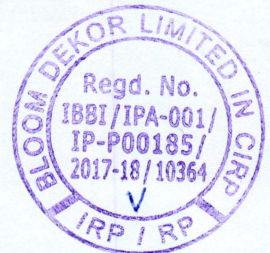
Dr. Sunil Gupta
(Suspended Managing Director)
DIN:00012572

For Bloom Dekor Limited In CIRP

Vineeta

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

Date :- 14th November, 2025
Place:- Ahmedabad



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Standalone Statement of Assets and Liabilities

		(₹ in Lakh)	
Particulars		Year ended	Year ended
		30-09-2025	31-03-2025
A	Date of start of reporting period	01-04-2025	01-04-2024
B	Date of end of reporting period	30-09-2025	31-03-2025
C	Whether results are audited or unaudited	Unaudited	Audited
D	Nature of report standalone or consolidated	Standalone	Standalone
ASSETS			
1	Non-current assets		
a)	Property, Plant and Equipment	164.78	181.19
b)	Right to Use Assets	14.37	18.29
c)	Other Intangible assets	0.44	0.44
d)	Financial Assets		
(i)	Investments	-	-
(ii)	Trade receivables	388.29	381.90
(iii)	Loans	-	-
(iv)	Security Deposits	-	-
(v)	Other Financial Assets	1.47	1.51
e)	Deferred tax assets (net)	587.28	576.41
f)	Other non-current assets	63.23	59.59
	Total Non-Current Assets	1,219.87	1,219.33
2)	Current assets		
a)	Inventories	216.30	235.38
b)	Financial Assets		
(i)	Investments		
(ii)	Trade receivables	88.46	19.68
(iii)	Cash and cash equivalents	144.38	151.16
(iv)	Bank balances other than (iii) above	-	-
(v)	Loans	-	-
(vi)	Others (to be specified)	0.15	0.12
c)	Current Tax Assets (Net)	-	-
c)	Other current assets	11.57	11.19
	Non-Current Assets held for sale	-	-
	Total Current Assets	460.86	417.54
	TOTAL ASSETS	1,680.73	1,636.87
EQUITY & LIABILITIES :			
EQUITY:			
a)	Equity Share Capital	685.00	685.00
b)	Other Equity	(1,356.80)	(1,342.56)
	Equity attributable to equity holders of the Company	(671.80)	(657.56)
LIABILITIES :			
1)	Non-Current Liabilities		
a)	Financial Liabilities		
(i)	Borrowings	1,213.78	1,213.78
(ii)	Lease liabilities	10.44	14.66
(ii)	Trade payables		
i)	Total outstanding dues of micro enterprises and small enterprises	247.80	254.69
ii)	Total outstanding dues of creditors other than micro enterprises and small enterprises	420.61	422.41
(iv)	Other financial liabilities	1.84	1.84
b)	Provisions	9.86	9.86
c)	Deferred tax liabilities (Net)	-	-
d)	Other non-current liabilities	34.34	35.17
	Total Non-Current Liabilities	1,938.66	1,952.41
2)	Current liabilities		
a)	Financial Liabilities		
(i)	Borrowings	26.69	26.69
(ii)	Lease liabilities	14.33	9.00
(ii)	Trade payables		
i)	Total outstanding dues of micro enterprises and small enterprises	80.41	43.97
ii)	Total outstanding dues of creditors other than micro enterprises and small enterprises	126.87	86.91
(iv)	Other financial liabilities	135.00	135.00
b)	Other current liabilities	16.27	26.14
c)	Provisions	14.29	14.32
d)	Current Tax Liabilities (Net)	-	-
	Total Current Liabilities	413.86	342.03
	TOTAL EQUITY AND LIABILITIES	1,680.73	1,636.87



For Bloom Dekor Limited, in CIRP

Vineeth

Date :- 14th November, 2025
Place:- Ahmedabad

Dr. Sunil Gupta
(Suspended Managing Director)

CA Vineeta Maheshwari
IP for Bloom Dekor Limited- in CIRP

DIN:00012572 8B/ IPA-001/IP-P00185/2017-2018/10364

IRP / RP

Bloom Dekor Limited (in CIRP)

CIN: L20210GJ1992PLC017341

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Standalone Statement of Cash Flow

(₹ In Lakh)

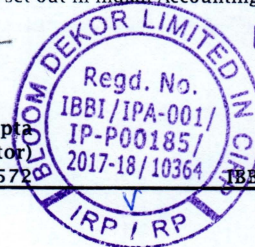
Particulars		Year Ended	Year ended
		30-09-2025	31-03-2025
A	Date of start of reporting period	01-04-2025	01-04-2024
B	Date of end of reporting period	30-09-2025	31-03-2025
C	Whether results are audited or unaudited	Unaudited	Audited
D	Nature of report standalone or consolidated	Standalone	Standalone
CASH FLOW FROM OPERATING ACTIVITIES			
Net Profit as per P & L A/c. before Income Tax		(25.15)	(138.44)
ADD/(LESS): - Adjustment for :			
Depreciation		20.53	41.40
Finance Cost		7.70	6.35
Provision for Gratuity			
Loss /(Profit) on sale of Assets			
Interest Income		(2.61)	(4.27)
Deffered Tax Liability/(Asset)			-
Operating Profit before changes in working capital		0.47	(94.95)
Movement in Working Capital Changes:			
(Inc)/Dec in Inventories		19.08	(28.30)
(Inc)/Dec in Trade Receivables		(75.16)	81.31
(Inc)/Dec in Other Current Assets		(4.01)	0.44
(Inc)/Dec in Trade Payables		57.55	57.49
(Inc)/Dec in Provisions		(0.02)	10.96
Cash Generated from Operations		(2.09)	26.95
Direct Taxes paid (Net of refund)			-
Other non-current and current liabilities (Including Financial Liabilities)		0.41	(51.23)
Net Cash Flow From Operating Activities		(1.68)	(24.28)
CASH FLOW FROM INVESTMENT ACTIVITIES			
Purchase of Property, Plant and Equipment			(2.14)
Sale of Property, Plant and Equipment			
Other non-current assets			
Net Cash From Investment Activities		-	(2.14)
CASH FLOW FROM FINANCING ACTIVITIES			
Changes in long term borrowings			-
Changes in short term borrowings		(0.01)	(2.04)
Changes in Long term provisions			(9.55)
Change in lease			
Interest Income		2.61	4.27
Interest Expense		(7.70)	(6.35)
Net Cash From Financing Activities		(5.10)	(13.67)
NET CHANGE IN CASH AND CASH EQUIVALENTS [A+B+C]		(6.78)	(40.09)
Opening Cash & Cash Equivalents		151.16	191.25
Closing Cash and Cash Equivalents		144.38	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.

Date :- 14th November, 2025
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
IP for Bloom Dekor Limited- in CIRP

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