

**Date:** January 23, 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 January 23, 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 January 23, 2026, which was commenced at 04:30 P.M. and concluded at 04:45 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 December 31, 2025 along with Limited Review Report.

In this regards we are hereby submitting following;

- a) Unaudited Standalone Financial Results for the quarter ended on December 31, 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**

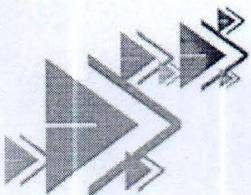
**Place:** Surat



**Bloom Dekor Limited in CIRP**

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Ahmedabad – 380 059, Gujarat, India

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1800 233 25666 (Bloom)





## 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 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 31 December 2025 and year to date results for the period from 1 April 2025 to 31 December 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 31<sup>st</sup> December, 2025 amounting to Rs. 143.44 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 & Period ended 31<sup>st</sup> December, 2025 for non-compliance with any provisions under FEMA Act, 1999 or any other law applicable.**
- 2. For the Quarter ended on 31<sup>st</sup> December, 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 31<sup>st</sup> December, 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.**





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. Subsequently as informed and explained to us, in view of the withdrawal of the Appeal before the Hon'ble NCLAT, the Resolution Professional is in the process of taking further appropriate steps in the matter.

Date: 23.01.2026

Place: Ahmedabad



For Parikh & Majmudar  
Chartered Accountants  
FRNNO 107525W

CA SATWIK DURKAL  
PARTNER  
M.No. 107628  
UDIN: 26107628MZYRBB8503

**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 December 31, 2025**

Particulars	Quarter Ended			Nine Months Ended		Year Ended
	31-12-2025	30-09-2025	31-12-2024	31-12-2025	31-12-2024	31-03-2025
A	Date of start of reporting period					
B	Date of end of reporting period					
C	Whether results are audited or unaudited					
D	Nature of report standalone or consolidated					
I	Revenue From Operations	Standalone	Standalone	Standalone	Standalone	Standalone
	Net sales or Revenue from Operations	59.93	111.79	84.10	377.79	349.54
II	Other Income	1.66	1.14	2.17	4.27	3.33
III	Total Income (I+II)	61.59	112.93	86.27	382.07	352.86
IV	Expenses					
(a)	Cost of materials consumed	25.94	44.63	43.84	161.34	131.96
(b)	Purchases of stock-in-trade	16.01	14.11	12.58	42.77	94.26
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	28.84	(5.91)	(16.74)	41.35	(18.37)
(d)	Employee benefit expense	31.53	31.09	31.99	94.33	90.88
(e)	Finance Costs	2.72	5.67	3.67	10.42	4.82
(f)	Depreciation and amortisation expense	8.47	10.27	10.24	29.00	31.47
(g)	Other Expenses	10.73	32.14	33.22	81.35	84.28
(h)	Manufacturing Expenses					
(i)	Sales & Promotion Expenses					
(j)	Administrative Expenses					
(K)	CIRP COST	5.80	5.26	5.02	15.11	16.02
	Total expenses (IV)	130.04	137.26	123.82	475.68	435.32
V	Profit/(loss) before exceptional items and tax (III-IV)	(68.46)	(24.33)	(37.56)	(93.61)	(82.46)
VI	Exceptional items	-	-	-	-	-
VII	Profit (loss) after exceptional items and before Tax (V-VI)	(68.46)	(24.33)	(37.56)	(93.61)	(82.46)
VIII	Tax Expense	(17.67)	(6.17)	(5.41)	(28.58)	(14.52)
(a)	Current Tax	-	-	-	-	-
(b)	(Less):- MAT Credit	-	-	-	-	-
(c)	Current Tax Expense Relating to Prior years	-	-	-	-	-
(d)	Deferred Tax (Asset)/Liabilities	(17.67)	(6.17)	(5.41)	(28.58)	(14.52)
IX	Profit (Loss) for the period from continuing operations (VII-VIII)	(50.79)	(18.16)	(32.14)	(65.03)	(67.94)
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	(50.79)	(18.16)	(32.14)	(65.03)	(67.94)
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)	(50.79)	(18.16)	(32.14)	(65.03)	(67.94)
XV	Other Comprehensive Income					
	a. i. Items that will not be reclassified to profit or loss	-	-	0.13	-	0.40
	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	-	0.40
XVI	Total Comprehensive income [Comprising Profit for the Period and Other comprehensive income] (XIV+XV)	(50.79)	(18.16)	(32.01)	(65.03)	(67.54)
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					(1,342.56)
	Face value of equity share capital (Per Share)	Rs. 10/-	Rs. 10/-	Rs. 10/-	Rs. 10/-	Rs. 10/-



**Bloom Dekor Limited (in CIRP)**

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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 ended on December 31, 2025**

XIX Earnings per share							
(a)	Earnings per share (not annualised for quarter ended)						
	Basic earnings (loss) per share from continuing operation	(0.74)	(0.27)	(0.47)	(0.95)	(0.99)	(1.51)
	Diluted earnings (loss) per share from continuing operation	(0.74)	(0.27)	(0.47)	(0.95)	(0.99)	(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	(0.74)	(0.27)	(0.47)	(0.95)	(0.99)	(1.51)
	Diluted earnings (loss) per share continuing and discontinued operations	(0.74)	(0.27)	(0.47)	(0.95)	(0.99)	(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 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. Subsequently, in view of the withdrawal of the Appeal before the Hon'ble NCLAT, the Resolution Professional is in the process of taking further appropriate steps in the matter.
- The above unaudited standalone financial results for the quarter ended December 31, 2025 have been reviewed by the Audit Committee and subsequently approved by the Board of Directors in their respective meetings held on January 23, 2026. 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 31/12/2025
- For the Quarter ended on 31st December, 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 31st December, 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 Government of India has consolidated 29 existing labour legislations in to a unified frame work 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 Quarter ended on 31st December, 2025. 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 expenses in the Current quarter. 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.
- The Company has trade payables in foreign currency outstanding for more than three years as at 31st December, 2025 amounting to Rs. 143.44 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 31st December 2025 for non-compliance with any provisions under FEMA Act, 1999 or any other law applicable.



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

*Vineeta*

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

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

**IRP / RP**

Date :- 23-01-26  
Place:- Ahmedabad

