Date: November 23, 2026

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

Dear Sir,

Sub: Submission of Annual Report for FY 2025-26.

Ref: Bloom Dekor Limited (Security Id/Code: BLOOM/526225)

With reference to captioned subject and pursuant to Regulation 34 of SEBI (LODR) Regulation, 2015, we hereby submit Annual Report for the financial year 2025-26 of our Company to the Stock Exchange.

Kindly disseminate the same on your website and oblige us.

Thanking You,

Yours Faithfully

For, **Bloom Dekor Limited**

Krumil Dilipbhai Patel
Digitally signed by Krumil Dilipbhai Patel
Date: 2026.11.23 20:13:05 +05'30'

BLOOM DEKOR LIMITED AHMEDABAD

Krumil Dilipbhai Patel

Company Secretary & Compliance Officer
Membership No. A77863
Place: Ahmedabad

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

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BLOOM™

SIMPLY D'FRONT

BLOOM DEKOR LIMITED

ANNUAL REPORT

2025-2026

INDEX

Sr. No.	Particulars	Page No.
1.	**Corporate Information**	-
2.	**Notice to Shareholders**	1
3.	**Board of Director's Report**	34
	Annexure to the Board of Director's Report	
	Annexure – A – Nomination and Remuneration Policy	50
	Annexure - B – Form AOC-2 - Particulars of Contracts/Arrangements made with Related Parties	53
	Annexure - C - Particulars of Employees	54
	Annexure – D – Conservation of Energy, Technology Absorption, Foreign Exchange Earnings & Outgo	55
	Annexure - E – Secretarial Audit Report	56
4.	**Management Discussion and Analysis Report**	61
5.	**Financial Section**	
	Independent Auditor's Report	64
	Annexure "A" To Auditor's Report	71
	Annexure "B" To Auditor's Report	75
	Balance sheet	77
	Profit & Loss Account	78
	Statement of Cash Flow	79
	Statement of Changes in Equity and Other Equity	81
	Notes to Standalone Financial Statements for the year ended March 31, 2025	82

CORPORATE INFORMATION

BLOOM DEKOR LIMITED

CIN: L20210GJ1992PLC017341

BOARD OF DIRECTORS

Mr. Karan Singh Surjit Singh Wilkhoo	Managing Director
Mr. Hardik Satishbhai Shah	Executive Director and Chief Financial Officer
Ms. Krupa Dashrathbhai Limbachiya	Executive Director Women Director
Mr. Sunil Sitaram Gupta	Non- Executive Non-Independent Director
Ms. Ruta Rohankumar Soni	Non- Executive Independent Director
Mr. Kiran Bhartabhai Mistri	Non- Executive Independent Director
Mr. Heera Lal Kumhar	Non- Executive Independent Director
Ms. Payal Ravi Banwari	Non- Executive Independent Director

AUDIT COMMITTEE

Ms. Ruta Rohankumar Soni	Chairman
Ms. Payal Ravi Banwari	Member
Mr. Kiran Bhartabhai Mistri	Member
Mr. Hardik Satishbhai Shah	Member

CHIEF FINANCIAL OFFICER

Mr. Hardik Satishbhai Shah

COMPANY SECRETARY

Mr. Krumil Dilipbhai Patel

STAKEHOLDERS' RELATIONSHIP COMMITTEE

Ms. Ruta Rohankumar Soni	Chairman
Ms. Payal Ravi Banwari	Member
Mr. Hardik Satishbhai Shah	Member

BANKERS

Yes Bank

NOMINATION AND REMUNERATION COMMITTEE

Ms. Ruta Rohankumar Soni	Chairman
Ms. Payal Ravi Banwari	Member
Mr. Kiran Bhartabhai Mistri	Member

STATUTORY AUDITOR

M/s. Parikh & Majmudar, Chartered Accountants
303, "B" Wing, GCP Business Center, Opp. Memnagar Fire Station, Nr. Vijay Cross Roads, Navrangpura, Ahmedabad - 380 009

SECRETARIAL AUDITOR

ALAP & CO. LLP, Company Secretaries
415-416, 4th Floor, Pushpam Complex, Opp. Seema Hall, Anandnagar Road, Satellite – 380015, Ahmedabad, Gujarat, India

REGISTRAR AND SHARE TRANSFER AGENT (RTA)

Purva Sharegistry (India) Private Limited

Unit No. 9, Shiv Shakti Industrial Estate, J. R. Boricha Marg,
Lowe Parel (E), Mumbai, Maharashtra - 400 011

Tel: 022 - 23012517/8261; **Email:** support@purvashare.com;

Web: www.purvashare.com

REGISTERED OFFICE

Survey No. 275, At & Post: Dhanap N. H. No. 8, Opp. Ambemata Temple Gandhinagar 382355

Tel No.: 02770 – 250110; **Fax No.**: 02770 – 250101

Web: www.bloomdekor.com

CORPORATE OFFICE

2/F, Sumel, Sarkhej – Gandhinagar Highway Road, Opp. GNFC Info Tower, Thaltej, Ahmedabad - 380 059

Tel No.: +91 98258 02006

Email: redressal@bloomdekor.com

NOTICE OF 35TH ANNUAL GENERAL MEETING

Notice is hereby given that the 35th Annual General Meeting (AGM) of the members of Bloom Dekor Limited ("the Company"), will be held on Tuesday, December 15, 2026 at 04.00 p.m. IST through Video Conferencing ("VC") / Other Audio-Visual Means ("OAVM") to transact the businesses as herein contained;

Background:

Pursuant to an application filed by Karan Monomers Pvt. Ltd before the Hon'ble National Company Law Tribunal, Ahmedabad Bench ("NCLT") in terms of Section 9 of the Insolvency and Bankruptcy Code, 2016 read with the rules and regulations framed thereunder ("Code"), the NCLT had admitted the application and ordered the commencement of Corporate Insolvency Resolution Process ("CIR process" or "CIRP") of the Company vide its order dated October 11, 2023 ("Admission Order"). The Hon'ble NCLT had, pursuant to the Admission Order, appointed an Interim Resolution Professional ("IRP") for the Company vide its order dated October 11, 2023 and thereafter she was confirmed as Resolution Professional ("RP") in the 1ST meeting of Committee of Creditors ("COC"). In terms of the Admission Order, inter alia, the powers of the Board of Directors have been suspended and such powers are vested with Ms. Vineeta Maheshwari, in the capacity of RP.

Further Hon'ble National Company Law Tribunal, Ahmedabad Bench ("NCLT" / "Adjudicating Authority"), has, vide its order pronounced on 18th June, 2026 in IA (Plan) 8 (AHM) of 2026 in CP IB 127 (AHM) of 2020 approved the Resolution Plan submitted by Dr. Sunil Gupta, Mr. Karan Singh Wilkhoo and persons acting in concert ("Successful Resolution Applicant" / "SRA") in respect of the Company under Section 31(1) of the Insolvency and Bankruptcy Code, 2016 ("IBC" / "Code"). Accordingly, the Company is out of Corporate Insolvency Resolution Process.

In view hereof, this Annual General Meeting is being called and convened to transact the following businesses:

Ordinary Businesses:

1. **To receive, consider and adopt the Audited Financial Statements of the Company for the financial year ended on March 31, 2026, together with the Reports of Board of Directors and the Auditor thereon.**

   In this regard, to consider and if thought fit, to pass, with or without modification(s), the following resolution as **Ordinary Resolution**:

   "RESOLVED THAT the audited financial statement of the Company for the financial year ended on March 31, 2026 and the reports of the Board of Directors and Auditors thereon, as circulated to the members, be and are hereby received, considered and adopted."

2. **To appoint a director in place of Dr. Sunil Sitaram Gupta (DIN 00012572), Non-Executive Director who retires by rotation and being eligible, seeks re-appointment.**

   To consider and if thought fit, to pass, with or without modification(s), the following resolutions as **Ordinary Resolutions:**

   "RESOLVED THAT, pursuant to the provisions of Section 152 and other applicable provisions of the Companies Act, 2013, the approval of the members of the Company be and is hereby accorded for the reappointment of Dr. Sunil Sitaram Gupta (DIN 00012572), Non-Executive Director as such, to the extent that he is required to retire by rotation."

Special Businesses:

3. **Appointment of Mrs. Ruta Rohankumar Soni (DIN: 02371504) as Non- Executive Independent Director of the Company:**

   To consider and if thought fit, to pass, with or without modification(s), the following resolutions as **Special Resolutions:**

   "RESOLVED THAT pursuant to the provisions of Sections 149, 150, 152, 160 and other applicable provisions of the Companies Act, 2013 ("Act"), read with Schedule IV to the Act and the Companies (Appointment and Qualification of Directors) Rules, 2014, and pursuant to Regulations 16, 17, 25 and other applicable provisions of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI LODR Regulations"), including any statutory modification(s), amendment(s) or re-enactment(s) thereof for the time being in force, and in accordance with the Articles of Association of the Company, and based on the recommendation of the Nomination and Remuneration Committee and the Board of Directors of the Company, Mrs. Ruta Rohankumar Soni (DIN: 02371504), who was appointed as an Additional Director in the capacity of Non-Executive Independent Director of the Company with effect from July 17, 2026 pursuant to the provisions of Section 161(1) of the Act, and who has submitted the requisite consent to act as a Director, declaration of independence under Section 149(6) of the Act and Regulation 16(1)(b) of the SEBI LODR Regulations and such other declarations and confirmations as required under the Act and the SEBI LODR Regulations, and who is eligible for appointment as an Independent Director and in respect

of whom the Company has received the requisite notice under Section 160 of the Act, be and is hereby appointed as a Non-Executive Independent Director of the Company, not liable to retire by rotation, for a term of five consecutive years commencing from July 17, 2026, to July 16, 2031, in accordance with the provisions of Section 149(10) of the Act and Regulation 25 of the SEBI LODR Regulations;

RESOLVED FURTHER THAT the Board of Directors of the Company and/or the Company Secretary of the Company be and are hereby severally authorised to issue the letter of appointment to Mrs. Ruta Rohankumar Soni setting out the terms and conditions of her appointment, including the terms of remuneration, if any, in accordance with the applicable provisions of the Act, Schedule IV to the Act and the SEBI LODR Regulations;

RESOLVED FURTHER THAT the Board of Directors and/or the Company Secretary of the Company be and are hereby severally authorised to do all such acts, deeds, matters and things and to execute all such documents, applications, forms, returns and filings, including filing of necessary forms with the Registrar of Companies and making necessary disclosures and intimations to the Stock Exchanges and other statutory authorities, as may be necessary, desirable or expedient to give effect to this resolution."

4. Appointment of Mr. Kiran Bhartabhai Mistri (DIN: 10611534) as Non- Executive Independent Director of the Company:

To consider and if thought fit, to pass, with or without modification(s), the following resolutions as **Special Resolutions:**

"RESOLVED THAT pursuant to the provisions of Sections 149, 150, 152, 160 and other applicable provisions of the Companies Act, 2013 ("Act"), read with Schedule IV to the Act and the Companies (Appointment and Qualification of Directors) Rules, 2014, and pursuant to Regulations 16, 17, 25 and other applicable provisions of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI LODR Regulations"), including any statutory modification(s), amendment(s) or re-enactment(s) thereof for the time being in force, and in accordance with the Articles of Association of the Company, and based on the recommendation of the Nomination and Remuneration Committee and the Board of Directors of the Company, Mr. Kiran Bhartabhai Mistri (DIN: 10611534), who was appointed as an Additional Director in the capacity of Non-Executive Independent Director of the Company with effect from July 17, 2026 pursuant to the provisions of Section 161(1) of the Act, and who has submitted the requisite consent to act as a Director, declaration of independence under Section 149(6) of the Act and Regulation 16(1)(b) of the SEBI LODR Regulations and such other declarations and confirmations as required under the Act and the SEBI LODR Regulations, and who is eligible for appointment as an Independent Director and in respect of whom the Company has received the requisite notice under Section 160 of the Act, be and is hereby appointed as a Non-Executive Independent Director of the Company, not liable to retire by rotation, for a term of five consecutive years commencing from July 17, 2026, to July 16, 2031, in accordance with the provisions of Section 149(10) of the Act and Regulation 25 of the SEBI LODR Regulations;

RESOLVED FURTHER THAT the Board of Directors of the Company and/or the Company Secretary of the Company be and are hereby severally authorised to issue the letter of appointment to Mr. Kiran Bhartabhai Mistri setting out the terms and conditions of her appointment, including the terms of remuneration, if any, in accordance with the applicable provisions of the Act, Schedule IV to the Act and the SEBI LODR Regulations;

RESOLVED FURTHER THAT the Board of Directors and/or the Company Secretary of the Company be and are hereby severally authorised to do all such acts, deeds, matters and things and to execute all such documents, applications, forms, returns and filings, including filing of necessary forms with the Registrar of Companies and making necessary disclosures and intimations to the Stock Exchanges and other statutory authorities, as may be necessary, desirable or expedient to give effect to this resolution."

5. Appointment of Mr. Heera Lal Kumhar (DIN: 10611510) as Non- Executive Independent Director of the Company:

To consider and if thought fit, to pass, with or without modification(s), the following resolutions as **Special Resolutions:**

"RESOLVED THAT pursuant to the provisions of Sections 149, 150, 152, 160 and other applicable provisions of the Companies Act, 2013 ("Act"), read with Schedule IV to the Act and the Companies (Appointment and Qualification of Directors) Rules, 2014, and pursuant to Regulations 16, 17, 25 and other applicable provisions of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI LODR Regulations"), including any statutory modification(s), amendment(s) or re-enactment(s) thereof for the time being in force, and in accordance with the Articles of Association of the Company, and based on the recommendation of the Nomination and Remuneration Committee and the Board of Directors of the Company, Mr. Heera Lal Kumhar (DIN: 10611510), who was appointed as an Additional Director in the capacity of Non-Executive Independent Director of the Company with effect from July 17, 2026 pursuant to the provisions of Section 161(1) of the Act, and who has submitted

the requisite consent to act as a Director, declaration of independence under Section 149(6) of the Act and Regulation 16(1)(b) of the SEBI LODR Regulations and such other declarations and confirmations as required under the Act and the SEBI LODR Regulations, and who is eligible for appointment as an Independent Director and in respect of whom the Company has received the requisite notice under Section 160 of the Act, be and is hereby appointed as a Non-Executive Independent Director of the Company, not liable to retire by rotation, for a term of five consecutive years commencing from July 17, 2026, to July 16, 2031, in accordance with the provisions of Section 149(10) of the Act and Regulation 25 of the SEBI LODR Regulations;

RESOLVED FURTHER THAT the Board of Directors of the Company and/or the Company Secretary of the Company be and are hereby severally authorised to issue the letter of appointment to Mr. Heera Lal Kumhar (DIN: 10611510) setting out the terms and conditions of her appointment, including the terms of remuneration, if any, in accordance with the applicable provisions of the Act, Schedule IV to the Act and the SEBI LODR Regulations;

RESOLVED FURTHER THAT the Board of Directors and/or the Company Secretary of the Company be and are hereby severally authorised to do all such acts, deeds, matters and things and to execute all such documents, applications, forms, returns and filings, including filing of necessary forms with the Registrar of Companies and making necessary disclosures and intimations to the Stock Exchanges and other statutory authorities, as may be necessary, desirable or expedient to give effect to this resolution."

6. Appointment of Ms. Payal Ravi Banwari (DIN: 11836155) as Non- Executive Independent Director of the Company:

To consider and if thought fit, to pass, with or without modification(s), the following resolutions as **Special Resolutions:**

"RESOLVED THAT pursuant to the provisions of Sections 149, 150, 152, 160 and other applicable provisions of the Companies Act, 2013 ("Act"), read with Schedule IV to the Act and the Companies (Appointment and Qualification of Directors) Rules, 2014, and pursuant to Regulations 16, 17, 25 and other applicable provisions of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI LODR Regulations"), including any statutory modification(s), amendment(s) or re-enactment(s) thereof for the time being in force, and in accordance with the Articles of Association of the Company, and based on the recommendation of the Nomination and Remuneration Committee and the Board of Directors of the Company, Ms. Payal Ravi Banwari (DIN: 11836155), who was appointed as an Additional Director in the capacity of Non-Executive Independent Director of the Company with effect from July 18, 2026 pursuant to the provisions of Section 161(1) of the Act, and who has submitted the requisite consent to act as a Director, declaration of independence under Section 149(6) of the Act and Regulation 16(1)(b) of the SEBI LODR Regulations and such other declarations and confirmations as required under the Act and the SEBI LODR Regulations, and who is eligible for appointment as an Independent Director and in respect of whom the Company has received the requisite notice under Section 160 of the Act, be and is hereby appointed as a Non-Executive Independent Director of the Company, not liable to retire by rotation, for a term of five consecutive years commencing from July 18, 2026, to July 17, 2031, in accordance with the provisions of Section 149(10) of the Act and Regulation 25 of the SEBI LODR Regulations;

RESOLVED FURTHER THAT the Board of Directors of the Company and/or the Company Secretary of the Company be and are hereby severally authorised to issue the letter of appointment to Ms. Payal Ravi Banwari setting out the terms and conditions of her appointment, including the terms of remuneration, if any, in accordance with the applicable provisions of the Act, Schedule IV to the Act and the SEBI LODR Regulations;

RESOLVED FURTHER THAT the Board of Directors and/or the Company Secretary of the Company be and are hereby severally authorised to do all such acts, deeds, matters and things and to execute all such documents, applications, forms, returns and filings, including filing of necessary forms with the Registrar of Companies and making necessary disclosures and intimations to the Stock Exchanges and other statutory authorities, as may be necessary, desirable or expedient to give effect to this resolution."

7. To adopt new set of Memorandum of Association of the Company containing regulations in conformity with the Companies Act, 2013:

To consider and if thought fit, to pass, with or without modification(s), the following resolutions as **Special Resolutions:**

"RESOLVED THAT pursuant to Section 13, 15 and other applicable provisions read with the rules and regulations made there under including any amendment, re-enactment or statutory modification thereof, and subject to such other requisite approvals, if any, in this regard from appropriate authorities and terms(s), condition(s), amendment(s), modification(s), as may be required or suggested by any such appropriate authorities, and agreed to by the Board of Directors of the Company (hereinafter referred to as "Board" which term shall include any Committee), consent of the

members be and is hereby accorded to adopt the new sets of Memorandum of Association in place of the existing Memorandum of Association, copy of which is placed before the meeting with following alterations:

a) The words "Companies Act, 1956" wherever appearing in the Memorandum of Association of the Company, be replaced with the words "Companies Act, 2013";

b) The reference to relevant sections of Companies Act, 1956 wherever appearing in the Memorandum of Association of the Company, be replaced with the relevant corresponding Sections of Companies Act, 2013;

c) The style of clause numbers of the memorandum of association be changed from Roman numeric to English numeric like 1, 2, 3 etc.;

d) The existing "Clause III[A] - The main Objects of the Company to be pursued by the Company on its incorporation are" be substituted by the new sub-heading "Clause 3(A) - The Objects to be pursued by the Company on its incorporation are";

e) The existing "Clause III[B] - The Objects incidental or ancillary to the attainment of the Main Objects" be substituted by the new sub-heading "Clause 3(B) - Matters which are necessary for furtherance of the objects specified in Clause 3(A) are";

f) The existing Clause III[C], if any, be deleted in entirety; and

g) The existing liability clause be substituted with following clause in line of new clause provided as per Companies Act, 2013.

4. The liability of the member(s) is limited and this liability is limited to the amount unpaid, if any, on the shares held by them."

RESOLVED FURTHER THAT the Memorandum of Association incorporating the aforesaid alterations as placed before the Meeting of Members be and is hereby adopted in place of existing Memorandum of Association of the Company;

RESOLVED FURTHER THAT the Board of Directors of the Company be and are hereby authorised to do all such acts, deeds and things as may be required for giving effect to this Resolution and to settle all questions, difficulties or doubts that may arise in this regard at any stage without requiring the Board to secure any further consent or approval of the Members of the Company to the end and intent that they shall be deemed to have given their approval thereto expressly by the authority of this Resolution."

8. To alter the Object Clause of newly adopted Memorandum of Association of the Company:

To consider and if thought fit, to pass the following resolutions as **Special Resolutions:**

"RESOLVED THAT pursuant to the provisions of Sections 4, 13 and other applicable provisions, if any, of the Companies Act, 2013 (the "Act") read with applicable rules made thereunder, including any statutory modification(s) or re-enactment(s) thereto for the time being in force, and subject to the approval of the Registrar of Companies, the consent of the Members be and is hereby accorded for alteration of Main Object Clause i.e. Clause 3(A) of the newly adopted Memorandum of Association of the Company by adding the following clauses as Sub Clause 3 to 7 after existing Sub Clause 2 of Clause 3(A) in the newly adopted Memorandum of Association of the Company:

CLAUSE 3(A) THE OBJECTS TO BE PURSUED BY THE COMPANY ON ITS INCORPORATION ARE:

3. To carry on the business of buyers, sellers, importers, exporters, traders, processors, millers, refiners, producers, growers, packers, storers, distributors, manufacturers and marketers of all kinds of agricultural, horticultural, farm, forest, dairy and marine products, agricultural commodities, agro-based products, food grains, cereals, pulses, oilseeds, edible oils, spices, sugar, tea, coffee, cotton, jute, organic and inorganic agro-commodities, fruits, vegetables, plantation crops, cash crops, foodstuffs, processed food products, agro-chemicals, consumer goods and allied products, whether in raw, semi-processed or finished form, and to undertake activities relating to agricultural commodity procurement, aggregation, grading, sorting, cleaning, packaging, processing, manufacturing, storing, preservation, warehousing, supply chain management and logistics, and to establish, operate and maintain cold chains, warehouses, silos, grading and sorting facilities.

4. To carry on the business of prospecting, exploring, mining, extracting, digging, quarrying, crushing, processing, beneficiation, refining, smelting, melting, casting, rolling, fabricating, converting, treating, recycling, manufacturing, buying, selling, importing, exporting, trading and otherwise dealing in all kinds of ferrous and non-ferrous metals, precious and semi-precious metals, base metals, metallic and non-metallic minerals, metallic ores, industrial minerals, coal, coke, iron, steel, aluminum, copper, zinc, alloys, metal concentrates, scrap metals, mineral substances, mining products, mineral-based products and earth products of every description, and to acquire, hold and operate mining leases, concessions and mineral rights, and to undertake exploration, extraction

and development of mineral resources, in accordance with applicable laws, rules, regulations and statutory approvals.

5. To carry on the business of manufacturing, formulating, blending, processing, synthesizing, developing, refining, buying, selling, importing, exporting, trading, distributing and dealing in all kinds of basic, industrial, specialty, fine, performance, organic and inorganic chemicals, petrochemicals, agrochemicals, fertilizers, chemical intermediates, pharmaceutical ingredients, polymers, resins, plastics, solvents, acids, alkalis, industrial gases, dyes, pigments, coatings, adhesives, additives, catalysts, specialty chemical formulations, chemical compounds and other chemical products and derivatives, in solid, liquid or gaseous form, for industrial, agricultural, commercial or scientific uses and applications, subject to applicable environmental, safety and regulatory requirements.
6. To establish, acquire, own, run, lease, operate, maintain and manage manufacturing plants, factories, manufacturing units, processing plants, processing units, industrial workshops, refineries, laboratories, warehouses, storage facilities, mines, quarries, blending units and other industrial facilities for processing, converting, fabricating and assembling raw materials into finished or semi-finished products across diversified industrial sectors, including engineering goods, consumer durables and technical materials, and to undertake research, development, innovation, quality control, testing, packaging and value addition in relation thereto
7. To carry on wholesale and retail trading, e-commerce, distribution, agency, brokerage, mercantile business, procurement, sourcing, transportation, logistics, warehousing, marketing, supply chain management, commission, consultancy and technical services in all types of raw materials, finished goods, commodities, machinery, equipment and industrial inputs, and to act as manufacturers' representatives, stockists and commission agents across domestic and international markets, and to enter into joint ventures, collaborations, strategic alliances, distributorships, dealership arrangements and other commercial arrangements with Indian and foreign entities for furtherance of the aforesaid objects.

RESOLVED FURTHER THAT the Board of Directors of the Company (the "Board" which term shall be deemed to include its committees also) or Company secretary so authorized by the Board, be and are hereby authorized to do all acts, deeds, matters and things as may, in their absolute discretion, be deemed necessary, expedient, proper or desirable to give effect to the resolution including filings of statutory forms and to settle any matter, question, difficulties or doubts that may arise in this regard and accede to such modifications and alterations to the aforesaid resolution as may be suggested by the Registrar of Companies without requiring the Board to secure any further consent or approval of the Members of the Company; and that the Members of the Company are hereby deemed to have given their approval thereto expressly by the authority of this resolution and acts and things done or caused to be done shall be conclusive evidence of the authority of the Company for the same."

9. To increase the Authorized Share Capital of the Company and make consequent alteration in Clause 5 of the newly adopted Memorandum of Association:

To consider and if thought fit, to pass, with or without modification(s), the following resolutions as **Special Resolutions:**

"RESOLVED THAT pursuant to the provisions of Section 13, 61, 64 and other applicable provisions, if any of the Companies Act, 2013 and rules framed thereunder (including any statutory modification(s) or re-enactment thereof for the time being in force), the approval of the Members of the Company be and is hereby accorded for increase in Authorised Share Capital of the Company from Rupees 15,20,00,000/- (Rupees Fifteen Crore Twenty Lakhs Only) divided into 1,52,00,000 (One Crore Fifty-Two Lakhs) Equity Shares of Rupees 10/- (Rupees Ten) each to Rupees 20,20,00,000/- (Rupees Twenty Crore Twenty Lakhs Only) divided into 1,62,00,000 (One Crore Sixty-Two Lakhs) Equity Shares of Rupees 10/- (Rupees Ten) each and 40,00,000 (Forty Lakhs) Preference Shares of Rupees 10/- (Rupees Ten) each and that existing Clause 5 of the newly adopted Memorandum of Association of the Company be replaced with following new Clause 5:

"5. The Authorised Share Capital of the Company is Rupees 20,20,00,000/- (Rupees Twenty Crore Twenty Lakhs Only) divided into 1,62,00,000 (One Crore Sixty-Two Lakhs) Equity Shares of Rupees 10/- (Rupees Ten) each and 40,00,000 (Forty Lakhs) Preference Shares of Rupees 10/- (Rupees Ten) each."

RESOLVED FURTHER THAT for the purpose of giving effect to this resolution, the Board of Directors of the company (including any Committee thereof) be and is hereby authorised to do all such acts, deeds, matters and things as they may in their absolute discretion deem necessary, proper or desirable and to settle any question, difficulty or doubt that may arise in this regard and to sign and execute all necessary documents, applications, returns and writings as may be necessary, proper, desirable or expedient, in the best interest of the Company."

10. To consider and approve change of name of the company:

To consider and if thought fit, to pass, with or without modification(s), the following resolutions as **Special Resolutions:**

RESOLVED THAT pursuant to the provisions of Sections 4, 5, 13, 14, 15 and other applicable provisions, if any, of the Companies Act, 2013 ('the Act') read with the rules made thereunder, and applicable provisions of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (''SEBI Listing Regulations'') (including any statutory modification(s) or re-enactment(s) thereof for the time being in force), and subject to the provisions of the Memorandum and Articles of Association of the Company, the RUN application has been approved by the Registrar of Companies, Central Registration Centre, Ministry of Corporate Affairs, and subject to the approval of the Central Government and/or such other statutory or regulatory authority, as may be required, consent of the Members of the Company be and is hereby accorded for change in the name of the Company from ''**Bloom Dekor Limited**" to "**Agrivant India Limited**".

RESOLVED FURTHER THAT Clause 1 of the Memorandum of Association of the Company be altered as under:

1. The Name of the Company is Agrivant India Limited.

RESOLVED FURTHER THAT upon receipt of the fresh Certificate of Incorporation or relevant document consequent upon change of name, the old name, i.e., "Bloom Dekor Limited", be substituted with the new name, i.e., " **Agrivant India Limited** " in the Memorandum and Articles of Association of the Company and be deemed substituted in all other relevant documents including agreements, deeds, documents, contracts wherein the Company is a party or interested, common seal and at all other places wherever appearing;

RESOLVED FURTHER THAT Board of Director of the Company and/or the Company Secretary of the Company be and are hereby severally authorised to do all such acts, deeds, matters and things as they may, in their absolute discretion, deem necessary, expedient, usual, proper or incidental for the purpose of giving effect to this Resolution, including but not limited to certifying, executing and filing the requisite forms, returns and other documents with the Registrar of Companies and making necessary applications to the Stock Exchange(s) for obtaining approval in connection with the change of name of the Company; to settle any questions, remove any difficulties or doubts that may arise from time to time in connection therewith; to take such actions or issue such directions as may be necessary or desirable; and to obtain such approvals, permissions, consents or sanctions as may be required or considered necessary or desirable in this regard, as they may deem fit."

11. To shift Registered Office of the Company outside local limits but within the same city and within the jurisdiction of the same registrar i.e. ROC Ahmedabad:

To consider and if thought fit, to pass, with or without modification(s), the following resolutions as **Special Resolutions:**

"**RESOLVED THAT** pursuant to the provisions of section 12 of the Companies Act, 2013 and any other provisions applicable, if any, consent of the members of the Company be and is hereby accorded to shift the registered office of the Company outside local limits but within the same city and within the jurisdiction of the same registrar i.e. ROC Ahmedabad from "Survey No. 275, At & Post: Dhanap N. H. No. 8, Opp. Ambemata Temple, Gandhinagar, 382355, Gujarat, India to 603, Prominence By Sangath IPL, Opp. The CBD Mall, S. P. Ring Road, Village. Zundal, Tal. Gandhinagar, Dist. Gandhinagar, Gujarat, 382421, India";

RESOLVED FURTHER THAT for the purpose of giving effect to this resolution, Any one Directors and/or the Company Secretary of the Company be and are hereby severally authorized, on behalf of the Company, to do all acts, deeds, matters and things as deem necessary, proper or desirable and to sign and execute all necessary documents, applications and returns for the purpose of giving effect to the aforesaid resolution along with filing of E-form INC-22 and MGT-14 as return of Change in address of registered office with the Registrar of Companies, Ahmedabad, Gujarat."

12. To adopt new set of Articles of Association of the Company:

To consider and if thought fit, to pass, with or without modification(s), the following resolutions as **Special Resolutions:**

RESOLVED THAT pursuant to the provisions of section 5 and 14 of Companies Act, 2013 ('the Act'), Schedule I made there under, read with the Companies (Incorporation) Rules, 2014 and all other applicable provisions, if any, of the Act (including any statutory modification(s) or re-enactment thereof for the time being in force), the new set of Articles of Association pursuant to the Act primarily based on the Form of Table F of the Schedule I under the Act, be and is hereby approved and adopted as new set of Articles of Association in the place of existing Articles of Association of the Company;

RESOLVED FURTHER THAT for the purpose of giving full effect to this resolution, the Board be and is hereby authorized on behalf of the Company to do all such acts, deeds, matters and things as it may, in its absolute discretion, deem necessary, expedient, proper or desirable and to settle all questions, difficulties or doubts that may arise in this regard at any stage without requiring the Board to secure any further consent or approval of the Members of the

Company to the end and intent that they shall be deemed to have given their approval thereto expressly by the authority of this resolution."

13. Appointment of M/s. Prasad and Partners LLP (Formerly knowns as ALAP & CO. LLP) (Firm registration number: L2023GJ013900) as the Secretarial Auditors of the Company for a term of 5 consecutive years and to fix their remuneration

To consider and if thought fit, to pass, with or without modification(s), the following resolutions as **Ordinary Resolutions:**

"RESOLVED THAT pursuant to the provisions of Section 204 and other applicable provisions, if any, of the Companies Act, 2013 read with rules framed thereunder and Regulation 24A of the Securities and Exchange Board of India (Listing Obligations and Disclosures Requirements) Regulations, 2015 as amended from time to time (including any statutory modification(s) or amendment(s) thereto or reenactment(s) thereof for the time being in force), and in accordance with the recommendation of the Board of Directors of the Company, M/s. Prasad and Partners LLP (Formerly knowns as ALAP & CO. LLP), (FRN: L2023GJ013900) be appointed as the Secretarial Auditors of the Company for a term of five (5) consecutive years, to conduct the Secretarial Audit of five consecutive financial years from 2026-27 to 2030-31 on such remuneration and reimbursement of out of pocket expenses for the purpose of audit as may be approved by the Audit Committee/Board of Directors of the Company;

RESOLVED FURTHER THAT approval of the members be and is hereby accorded to the Board to avail or obtain from the Secretarial Auditor, such other services or certificates, reports, or opinions which the Secretarial Auditors may be eligible to provide or issue under the applicable laws, at a remuneration to be determined by the Audit committee/Board of Directors of the Company;

RESOLVED FURTHER THAT the Board of Directors be and are hereby authorised to take all actions and do all such deeds, matters and things, as may be necessary, proper or desirable and to settle any question, difficulty or doubt that may arise in this regard."

Registered office:
Survey No. 275, At & Post: Dhanap N.
H. No. 8, Opp. Ambemata Temple
Gandhinagar 382355

For and on behalf of Board of Directors
BLOOM DEKOR LIMITED
CIN: L20210GJ1992PLC017341

Mr. Krumil Dilipbhai Patel
Company Secretary
Membership No. A77863

Date: 23/11/2026
Place: Ahmedabad

NOTES TO SHAREHOLDERS FOR AGM:

1. **Note with respect to the Shareholding and Eligibility to Participate and Vote at the AGM**

   The Members are hereby informed that pursuant to the Resolution Plan approved by the Hon'ble National Company Law Tribunal, Ahmedabad Bench, vide its Order dated June 18, 2026, the reduction of the existing share capital of the Company was required to be undertaken in accordance with the terms and ratio stipulated under the said Resolution Plan, for which the Board has fixed the day of July 31, 2026 as the cut-off date for giving effect to such reduction.

   Accordingly, the Board of Directors of the Company, at its meeting held on August 07, 2026, approved the implementation of the aforesaid reduction of share capital in accordance with the terms and shareholding ratio specified in the Resolution Plan.

   The Company has subsequently made an application to BSE Limited seeking approval for the aforesaid reduction of share capital. The approval of BSE Limited is presently awaited, pursuant to which the necessary corporate action with the Depositories for giving effect to the reduction of share capital is pending. Consequently, the BENPOS (Beneficiary Position) data received from the Depositories as on November 20, 2026 continues to reflect the pre-reduction shareholding of the Company, notwithstanding the fact that the reduction has been given effect to in the records of the Company pursuant to the approved Resolution Plan.

   Further, pursuant to the Resolution Plan, the Company has also allotted equity shares to the Successful Resolution Applicant and the Strategic Investors in accordance with the terms thereof. The Company has filed the requisite application with BSE Limited for listing and trading approval in respect of such shares, which is presently pending. Consequently, the actual credit of the aforesaid shares into the respective demat accounts of the allottees is also pending completion of the necessary corporate actions.

   In view of the aforesaid circumstances, for the purpose of dispatch of this Notice of the AGM and determining the Members entitled to participate and exercise their voting rights at the AGM, the Company has considered the post-reduction shareholding pattern, as reflected in the records maintained by the Company pursuant to implementation of the Resolution Plan, including the shareholding of the Successful Resolution Applicant and the Strategic Investors, as applicable, notwithstanding the fact that the BENPOS data available with the Depositories continues to reflect the pre-reduction shareholding.

   Accordingly, the Members are requested to take note that the shareholding details appearing in the BENPOS records of the Depositories may differ from the shareholding details considered by the Company for the purpose of this AGM. The Company has adopted the post-reduction shareholding records maintained by it for determining the entitlement of Members to receive this Notice and participate and vote on the resolutions set out herein, subject to applicable provisions of law and completion of the necessary corporate actions with the Stock Exchange and Depositories.

2. Pursuant to the MCA Circular No. 14/2020 dated April 08, 2020, Circular No.17/2020 dated April 13, 2020 issued by the Ministry of Corporate Affairs followed by Circular No. 20/2020 dated May 05, 2020 and Circular No. 02/2021 dated January 13, 2021, Circular No. 19/2021 dated December 8, 2021, Circular No. 21/2021 dated December 14, 2021, Circular No. 2/2022 dated May 5, 2022, Circular No. 11/2022 dated December 28, 2022, General Circular No. 09/2023 dated September 25, 2023, General Circular No. 09/2024 dated September 19, 2024 and General Circular No. 03/2025 dated September 22, 2025 (the "MCA Circulars") and Circular No. SEBI/HO/CFD/CMD2/CIR/P/2021/11 dated January 15 2021 and Circular No. SEBI/HO/ DDHS/P/CIR/2022/0063 dated May 13 2022 SEBI/ HO/CRD/PoD-2/P/CIR/2023/4 dated January 5 2023 and Circular No. SEBI/HO/CFD/CFD-PoD-2/P/ CIR/2023/167 dated October 7 2023 and Circular No. SEBI/HO/CFD/CFD-PoD-2/P/CIR/2024/133 dated October 3 2024, issued by the Securities Exchange Board of India ("SEBI Circular") prescribing the procedures and manner of conducting the AGM through VC/OVAM. In terms of the said circulars the 35th AGM of the Members will be held through VC/ OAVM.

   The deemed venue of the meeting shall be the registered office of the Company. The detailed procedure for participation in the meeting through VC/OAVM is as per note given at the end of Notice and available at the Company's website www.bloomdekor.com.

3. The relevant details, pursuant to Regulations 36(3) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI Listing Regulations") and Secretarial Standard II on General Meetings issued by the Institute of Company Secretaries of India, in respect of Director seeking Appointment/re-appointment at this Annual General Meeting ("AGM") are annexed to this Notice.
4. Though, pursuant to the provisions of the Act, a Member is entitled to attend and vote at the AGM is entitled to appoint a proxy to attend and vote on his/her behalf, since this AGM is being held pursuant to the Circular No. 14/2020 dated April 8, 2020, issued by the Ministry of Corporate Affairs, the facility to appoint proxy to attend and cast vote for the members is not available for this AGM and hence the Proxy Form and Attendance Slip are not annexed to this Notice.
5. Institutional/Corporate Shareholders (i.e. other than individuals/HUF, NRI, etc.) are required to send a scanned copy (PDF/JPEG Format) of its Board Resolution or governing body Resolution/Authorization etc., authorizing its representative to attend the Annual General Meeting through VC/OAVM on its behalf and to vote through remote e-voting. The said Resolution/Authorization shall be sent to the Scrutinizer by email through their registered email

address to alapandcollp@gmail.com with copies marked to the Company at redressal@bloomdekor.com and to National Securities Depository Limited (NSDL) at evoting@nsdl.com.

6. The attendance of the Members attending the AGM through VC/OAVM will be counted for the purpose of reckoning the quorum under Section 103 of the Companies Act, 2013.

7. In line with the aforesaid Ministry of Corporate Affairs (MCA) Circulars and SEBI Circulars, the Notice of AGM along with Annual Report 2025-26 is being sent only through electronic mode to those Members whose email addresses are registered with the Company/ Depositories. Members whose email addresses are registered with the Company/ Depositories. Further, a letter providing the web-link, including the exact path, where complete details of the Annual Report shall also be sent to those shareholder(s) who have not so registered. Member may note that Notice and Annual Report 2025-26 has been uploaded on the website of the Company at www.bloomdekor.com and the website of the Stock Exchange i.e. BSE Limited at www.bseindia.com. The Notice can also be accessed from the website of NSDL i.e. www.evoting.nsdl.com.

8. Those shareholders who have not yet registered their e-mail address are requested to get their e-mail addresses submitted, by following the procedure given below;

(a) In case shares are held in physical mode, please provide Folio No., Name of shareholder, scanned copy of the share certificate (front and back), PAN (self-attested scanned copy of PAN card), AADHAR (self-attested scanned copy of Aadhar Card) by email to redressal@bloomdekor.com.

(b) In case shares are held in demat mode, please provide DPID-CLID (16 digit DPID + CLID or 16 digit beneficiary ID), Name, client master or copy of Consolidated Account statement, PAN (self-attested scanned copy of PAN card), AADHAR (self-attested scanned copy of Aadhar Card) by email to redressal@bloomdekor.com.

(c) Alternatively, shareholder/members may send a request to evoting@nsdl.com for procuring user id and password for e-voting by providing above mentioned documents.

(d) In terms of SEBI circular dated December 9, 2020 on e-Voting facility provided by Listed Companies, Individual shareholders holding securities in demat mode are allowed to vote through their demat account maintained with Depositories and Depository Participants. Shareholders are required to update their mobile number and email ID correctly in their demat account in order to access e-Voting facility.

(e) It is clarified that for permanent submission of e-mail address, the shareholders are however requested to register their email address, in respect of electronic holdings with the depository through the concerned depository participants and in respect of physical holdings with the Company's Registrar and Share Transfer Agent, Purva Sharegistry (India) Private Limited ("PSIPL"), having its office at 9, Shiv Shakti Industrial Estate, J. R. Boricha Marg, Near Lodha Excelus, Lower Parel East, Mumbai – 400 011, by following the due procedure.

9. Since the AGM will be held through VC/OAVM, the route map of the venue of the Meeting is not annexed hereto.

10. Members seeking any information with regard to the accounts or any matter to be placed at the AGM or who would like to ask questions or registered themselves as Speaker, are requested to write to the Company mentioning their name demat account number/folio number, email id, mobile number at redressal@bloomdekor.com on or before December 08, 2026 so as to enable the management to keep the information ready. The Company reserves the right to restrict the number of speakers depending on the availability of time for the AGM.

11. The Register of Directors' and Key Managerial Personnel and their shareholding maintained under Section 170 of the Companies Act, 2013, the Register of contracts or arrangements in which the Directors are interested under Section 189 of the Companies Act, 2013 and all other documents referred to in the Notice will be available for inspection in electronic mode.

12. In case of joint holders attending the AGM together, only holder whose name appearing first will be entitled to vote.

13. To prevent fraudulent transactions, members are advised to exercise due diligence and notify the Company of any change in address or demise of any member as soon as possible. Members are also advised not to leave their demat account(s) dormant for long period of time. Periodic statement of holdings should be obtained from the concerned Depository Participant and holdings should be verified.

14. As per Regulation 40 of SEBI Listing Regulations, as amended, securities of listed companies can be transferred only in dematerialized form with effect from April 1, 2019, except in case of request received for transmission or transposition of securities. In view of this and to eliminate all risks associated with physical shares and for ease of portfolio management, members holding shares in physical form are requested to consider converting their holdings to dematerialized form. Members can contact the Company or Company's Registrars and Transfer Agents, PSIPL for assistance in this regard.

15. SEBI vide its Circular no. SEBI/HO/MIRSD/POD-1/P/CIR/2023/181 dated 17th November 2023 read with SEBI/HO/MIRSD/MIRSD_RTAMB/P/CIR/2021/655 dated 3rd November 2021 and SEBI/HO/MIRSD/MIRSD-PoD-1/P/CIR/2023/37 dated 16th March 2023 has mandated the listed companies to have PAN, Contact details,

Postal address with PIN, Mobile number, Email address, Bank account details (bank name and branch, bank account number, IFSC code), Specimen Signature and Nomination of all shareholders holding shares in physical form. The investor service requests forms for updation of above-mentioned details viz., Forms ISR-1, ISR-2, ISR-3, SH-13, SH-14 are available on our website of the company as well as on the website of RTA. In view of the above, we urge the shareholders to submit the Investor Service Request form along with the supporting documents at the earliest. In respect of shareholders who hold shares in the dematerialized form and wish to update their above-mentioned details are requested to contact their respective Depository Participants.

16. As per the provisions of Section 72 of the Act, the facility for making nomination is available for the Members in respect of the shares held by them. Members who have not yet registered their nomination are requested to register the same by submitting Form No. SH-13. Members can contact their DP in case the shares are held in electronic form and to PSIPL in case the shares are held in physical form.

17. Members holding shares in physical form, in identical order of names, in more than one folio are requested to send to the Company or PSIPL, the details of such folios together with the share certificates for consolidating their holdings in one folio. A consolidated share certificate will be issued to such Members after making requisite changes.

18. The members who holds shares of the Company in Physical form are informed that the company is in process of updating records of the shareholders in order to reduce the physical documentation as far as possible. In line with new BSE listing agreement and SEBI Circular No. SEBI/HO/MIRSD/DOP1/CIR/P/2018/73 dated April 20, 2018, it is mandatory for all the investors including transferors to complete their KYC information. Hence, members are requested to update and intimate their PAN, phone no., e-mail id and such other information to the Company's Registrars and Transfer Agents, Purva Sharegistry (India) Private Limited (PSIPL). Members are further requested to update their current signature in PSIPL system.

19. Members are requested to note that, dividends which is not encashed for a consecutive period of 7 years from the date of transfer to Unpaid Dividend Account of the Company, have been transferred to the Investor Education and Protection Fund ("IEPF"). The shares in respect of such unclaimed dividends are also transferred to the demat account of the IEPF Authority. The Members, whose unclaimed dividends/shares have been transferred to IEPF, may claim the same by making an application to the IEPF Authority, in Form No. IEPF-5 available on www.iepf.gov.in. The Members/Claimants can file only one consolidated claim in a financial year as per the IEPF Rules.

    The Details of Shareholders whose Dividend were unpaid or unclaimed are uploaded on the Website of the Company at www.bloomdekor.com.

20. **PROCESS AND MANNER FOR MEMBERS OPTING FOR VOTING THROUGH ELECTRONIC MEANS AND PARTICIPATING AT THE 35TH ANNUAL GENERAL MEETING THROUGH VC/OAVM:**

    i. Pursuant to the provisions of Section 108 of the Companies Act, 2013 read with Rule 20 of the Companies (Management and Administration) Rules, 2014 (as amended) and Regulation 44 of SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015 (as amended), and the Circulars issued by the Ministry of Corporate Affairs dated April 8, 2020, April 13, 2020, May 5, 2020 and SEBI Circular dated May 12, 2020, the Company is providing facility of remote e-voting to its Members in respect of the businesses to be transacted at the AGM. For this purpose, the Company has entered into an agreement with NSDL, as the Authorised e-voting agency for facilitating voting through electronic means. The facility of casting votes by a member using remote e-voting as well as e-voting system on the date of the AGM will be provided by NSDL.

    ii. The Register of Members and Share Transfer Books of the Company will be closed from Wednesday, December 09, 2026 to Tuesday, December 15, 2026 (both days inclusive) for the purpose of 35th AGM and same will be re-opened from Wednesday, December 15, 2026 onwards. Members whose names are recorded in the Register of Members or in the Register of Beneficial Owners maintained by the Depositories as on the Cut-off date i.e. Tuesday, December 08, 2026, shall be entitled to avail the facility of remote e-voting as well as e-voting system on the date of the AGM. Any recipient of the Notice, who has no voting rights as on the Cut-off date, shall treat this Notice as intimation only.

    iii. A person who has acquired the shares and has become a member of the Company after the dispatch of the Notice of the AGM and prior to the Cut-off date i.e. Tuesday, December 08, 2026, shall be entitled to exercise his/her vote either electronically i.e. remote e-voting or e-voting system on the date of the AGM by following the procedure mentioned in this part.

    iv. The remote e-voting will commence on 9:00 A.M. on Saturday, December 12, 2026 and will end on 5:00 P.M. on Monday, December 14, 2026. During this period, the members of the Company holding shares as on the Cut-off date i.e. Tuesday, December 08, 2026 may cast their vote electronically. The members will not be able to cast their vote electronically beyond the date and time mentioned above and the remote e-voting module shall be disabled for voting by NSDL thereafter.

    v. Once the vote on a resolution is cast by the member, he/she shall not be allowed to change it subsequently or cast the vote again.

vi. The voting rights of the members shall be in proportion to their share in the paid-up equity share capital of the Company as on the Cut-off date i.e. Tuesday, December 08, 2026.

vii. The Company has appointed M/s. Prasad and Partners LLP (Formerly known as M/s. ALAP & CO. LLP) (LLPIN: ACA 1561), Practicing Company Secretaries, to act as the Scrutinizer for conducting the remote e-voting process as well as the e-voting system on the date of the AGM, in a fair and transparent manner. The Scrutinizer will submit their report to the Resolution Professional or any other person authorized by her after completion of the scrutiny and the results of voting will be announced after the AGM of the Company. Subject to receipt of requisite number of votes, the resolutions shall be deemed to be passed on the date of the AGM. The result of the voting will be submitted to the Stock Exchange, where the shares of the Company are listed and posted on the website of the Company at www.bloomdekor.com.

INSTRUCTIONS FOR CASTING VOTES BY REMOTE E-VOTING

The remote e-voting period begins on **Saturday, December 12, 2026** at 09:00 A.M. and ends on **Monday, December 14, 2026** at 05:00 P.M. The remote e-voting module shall be disabled by NSDL for voting thereafter. The Members, whose names appear in the Register of Members / Beneficial Owners as on the record date (cut-off date) i.e. Tuesday, December 08, 2026, may cast their vote electronically. The voting right of shareholders shall be in proportion to their share in the paid-up equity share capital of the Company as on the cut-off date, being Tuesday, December 08, 2026.

How do I vote electronically using NSDL e-Voting system?

The way to vote electronically on NSDL e-Voting system consists of "Two Steps" which are mentioned below:

Step 1. Access to NSDL e-Voting system.

A) Login method for e-Voting and joining virtual meeting for Individual shareholders holding securities in demat mode:

In terms of SEBI circular dated December 9, 2020 on e-Voting facility provided by Listed Companies, Individual shareholders holding securities in demat mode are allowed to vote through their demat account maintained with Depositories and Depository Participants. Shareholders are advised to update their mobile number and email Id in their demat accounts in order to access e-Voting facility.

Login method for Individual shareholders holding securities in demat mode is given below:

Type of shareholders	Login Method
Individual Shareholders holding securities in demat mode with NSDL	1. For OTP based login you can click on https://eservices.nsdl.com/SecureWeb/evoting/evotinglogin.jsp You will have to enter your 8-digit DP ID,8-digit Client Id, PAN No., Verification code and generate OTP. Enter the OTP received on registered email id/mobile number and click on login. After successful authentication, you will be redirected to NSDL Depository site wherein you can see e-Voting page. Click on company name or e-Voting service provider i.e. NSDL and you will be redirected to e-Voting website of NSDL for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting. 2. Existing IDeAS user can visit the e-Services website of NSDL Viz. https://eservices.nsdl.com either on a Personal Computer or on a mobile. On the e-Services home page click on the "Beneficial Owner" icon under "Login" which is available under 'IDeAS' section, this will prompt you to enter your existing User ID and Password. After successful authentication, you will be able to see e-Voting services under Value added services. Click on "Access to e-Voting" under e-Voting services and you will be able to see e-Voting page. Click on company name or e-Voting service provider i.e. NSDL and you will be re-directed to e-Voting website of NSDL for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting. 3. If you are not registered for IDeAS e-Services, option to register is available at https://eservices.nsdl.com. Select "Register Online for IDeAS Portal" or click at https://eservices.nsdl.com/SecureWeb/IdeasDirectReg.jsp 4. Visit the e-Voting website of NSDL. Open web browser by typing the following https://www.evoting.nsdl.com/ either on a Personal Computer or on a mobile. Once the home page of e-Voting system is launched, click on the icon "Login"

Type of shareholders	Login Method
	which is available under 'Shareholder/Member' section. A new screen will open. You will have to enter your User ID (i.e. your sixteen-digit demat account number hold with NSDL), Password/OTP and a Verification Code as shown on the screen. After successful authentication, you will be redirected to NSDL Depository site wherein you can see e-Voting page. Click on company name or e-Voting service provider i.e. NSDL and you will be redirected to e-Voting website of NSDL for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting. 5. Shareholders/Members can also download NSDL Mobile App "NSDL Speede" facility by scanning the QR code mentioned below for seamless voting experience. 
Individual Shareholders holding securities in demat mode with CDSL	1. Users who have opted for CDSL Easi / Easiest facility, can login through their existing user id and password. Option will be made available to reach e-Voting page without any further authentication. The users to login Easi /Easiest are requested to visit CDSL website www.cdslindia.com and click on login icon & New System Myeasi Tab and then user your existing my easi username & password. 2. After successful login the Easi / Easiest user will be able to see the e-Voting option for eligible companies where the evoting is in progress as per the information provided by company. On clicking the evoting option, the user will be able to see e-Voting page of the e-Voting service provider for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting. Additionally, there is also links provided to access the system of all e-Voting Service Providers, so that the user can visit the e-Voting service providers' website directly. 3. If the user is not registered for Easi/Easiest, option to register is available at CDSL website www.cdslindia.com and click on login & New System Myeasi Tab and then click on registration option. 4. Alternatively, the user can directly access e-Voting page by providing Demat Account Number and PAN No. from a e-Voting link available on www.cdslindia.com home page. The system will authenticate the user by sending OTP on registered Mobile & Email as recorded in the Demat Account. After successful authentication, user will be able to see the e-Voting option where the evoting is in progress and also able to directly access the system of all e-Voting Service Providers.
Individual Shareholders (holding securities in demat mode) login through their depository participants	You can also login using the login credentials of your demat account through your Depository Participant registered with NSDL/CDSL for e-Voting facility. upon logging in, you will be able to see e-Voting option. Click on e-Voting option, you will be redirected to NSDL/CDSL Depository site after successful authentication, wherein you can see e-Voting feature. Click on company name or e-Voting service provider i.e. NSDL and you will be redirected to e-Voting website of NSDL for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting.

Important note: Members who are unable to retrieve User ID/ Password are advised to use Forget User ID and Forget Password option available at abovementioned website.

Helpdesk for Individual Shareholders holding securities in demat mode for any technical issues related to login through Depository i.e. NSDL and CDSL.

Login type	Helpdesk details

Individual Shareholders holding securities in demat mode with NSDL	Members facing any technical issue in login can contact NSDL helpdesk by sending a request at evoting@nsdl.com or call at 022 - 4886 7000
Individual Shareholders holding securities in demat mode with CDSL	Members facing any technical issue in login can contact CDSL helpdesk by sending a request at helpdesk.evoting@cdslindia.com or contact at toll free no. 1800-21-09911

B) Login Method for e-Voting and joining virtual meeting for shareholders other than Individual shareholders holding securities in demat mode and shareholders holding securities in physical mode.

How to Log-in to NSDL e-Voting website?

1. Visit the e-Voting website of NSDL. Open web browser by typing the following URL: https://www.evoting.nsdl.com/ either on a Personal Computer or on a mobile.
2. Once the home page of e-Voting system is launched, click on the icon "Login" which is available under 'Shareholder/Member' section.
3. A new screen will open. You will have to enter your User ID, your Password/OTP and a Verification Code as shown on the screen.

   Alternatively, if you are registered for NSDL eservices i.e. IDEAS, you can log-in at https://eservices.nsdl.com/ with your existing IDEAS login. Once you log-in to NSDL eservices after using your log-in credentials, click on e-Voting and you can proceed to Step 2 i.e. cast your vote electronically.
4. Your User ID details are given below:

Manner of holding shares i.e. Demat (NSDL or CDSL) or Physical	Your User ID is:
For Members who hold shares in demat account with NSDL.	8 Character DP ID followed by 8 Digit Client ID For example if your DP ID is IN300*** and Client ID is 12****** then your user ID is IN300***12******.
For Members who hold shares in demat account with CDSL.	16 Digit Beneficiary ID For example if your Beneficiary ID is 12********** then your user ID is 12**********
For Members holding shares in Physical Form.	EVEN Number followed by Folio Number registered with the company For example if folio number is 001*** and EVEN is 101456 then user ID is 101456001***

5. Password details for shareholders other than Individual shareholders are given below:
   a) If you are already registered for e-Voting, then you can user your existing password to login and cast your vote.
   b) If you are using NSDL e-Voting system for the first time, you will need to retrieve the 'initial password' which was communicated to you. Once you retrieve your 'initial password', you need to enter the 'initial password' and the system will force you to change your password.
   c) How to retrieve your 'initial password'?
      1. If your email ID is registered in your demat account or with the company, your 'initial password' is communicated to you on your email ID. Trace the email sent to you from NSDL from your mailbox. Open the email and open the attachment i.e. a .pdf file. Open the .pdf file. The password to open the .pdf file is your 8 digit client ID for NSDL account, last 8 digits of client ID for CDSL account or folio number for shares held in physical form. The .pdf file contains your 'User ID' and your 'initial password'.

2. If your email ID is not registered, please follow steps mentioned below in process for those shareholders whose email ids are not registered.

6. If you are unable to retrieve or have not received the "Initial password" or have forgotten your password:

   a) Click on "Forgot User Details/Password?" (If you are holding shares in your demat account with NSDL or CDSL) option available on www.evoting.nsdl.com.

   b) Physical User Reset Password?" (If you are holding shares in physical mode) option available on www.evoting.nsdl.com.

   c) If you are still unable to get the password by aforesaid two options, you can send a request at evoting@nsdl.com mentioning your demat account number/folio number, your PAN, your name and your registered address etc.

   d) Members can also use the OTP (One Time Password) based login for casting the votes on the e-Voting system of NSDL.

7. After entering your password, tick on Agree to "Terms and Conditions" by selecting on the check box.

8. Now, you will have to click on "Login" button.

9. After you click on the "Login" button, Home page of e-Voting will open.

Step 2. Cast your vote electronically and join General Meeting on NSDL e-Voting system.

How to cast your vote electronically and join General Meeting on NSDL e-Voting system?

1. After successful login at Step 1, you will be able to see all the companies "EVEN" in which you are holding shares and whose voting cycle and General Meeting is in active status.

2. Select "EVEN" of company for which you wish to cast your vote during the remote e-Voting period and casting your vote during the General Meeting. For joining virtual meeting, you need to click on "VC/OAVM" link placed under "Join General Meeting".

3. Now you are ready for e-Voting as the Voting page opens.

4. Cast your vote by selecting appropriate options i.e. assent or dissent, verify/modify the number of shares for which you wish to cast your vote and click on "Submit" and also "Confirm" when prompted.

5. Upon confirmation, the message "Vote cast successfully" will be displayed.

6. You can also take the printout of the votes cast by you by clicking on the print option on the confirmation page.

7. Once you confirm your vote on the resolution, you will not be allowed to modify your vote.

GENERAL GUIDELINES FOR SHAREHOLDERS

1. Institutional shareholders (i.e. other than individuals, HUF, NRI etc.) are required to send scanned copy (PDF/JPG Format) of the relevant Board Resolution/ Authority letter etc. with attested specimen signature of the duly authorized signatory(ies) who are authorized to vote, to the Scrutinizer by e-mail to alapandcollp@gmail.com with a copy marked to evoting@nsdl.com. Institutional shareholders (i.e. other than individuals, HUF, NRI etc.) can also upload their Board Resolution / Power of Attorney / Authority Letter etc. by clicking on "Upload Board Resolution / Authority Letter" displayed under "e-Voting" tab in their login.

2. It is strongly recommended not to share your password with any other person and take utmost care to keep your password confidential. Login to the e-voting website will be disabled upon five unsuccessful attempts to key in the correct password. In such an event, you will need to go through the "Forgot User Details/Password?" or "Physical User Reset Password?" option available on www.evoting.nsdl.com to reset the password.

3. In case of any queries, you may refer the Frequently Asked Questions (FAQs) for Shareholders and e-voting user manual for Shareholders available at the download section of www.evoting.nsdl.com or call on.: 022 - 4886 7000 or send a request to evoting@nsdl.com

INSTRUCTIONS FOR MEMBERS FOR ATTENDING THE AGM THROUGH VC/OAVM ARE AS UNDER:

1. Member will be provided with a facility to attend the AGM through VC/OAVM through the NSDL e-Voting system. Members may access by following the steps mentioned above for Access to NSDL e-Voting system. After successful login, you can see link of "VC/OAVM" placed under "Join meeting" menu against company name. You are requested to click on VC/OAVM link placed under Join Meeting menu. The link for VC/OAVM will be available in Shareholder/Member login where the EVEN of Company will be displayed. Please note that the members who do not

have the User ID and Password for e-Voting or have forgotten the User ID and Password may retrieve the same by following the remote e-Voting instructions mentioned in the notice to avoid last minute rush.

2. Members are encouraged to join the Meeting through Laptops for better experience.
3. Further Members will be required to allow Camera and use Internet with a good speed to avoid any disturbance during the meeting.
4. Please note that Participants Connecting from Mobile Devices or Tablets or through Laptop connecting via Mobile Hotspot may experience Audio/Video loss due to Fluctuation in their respective network. It is therefore recommended to use Stable Wi-Fi or LAN Connection to mitigate any kind of aforesaid glitches.
5. Shareholders who would like to express their views/have questions may send their questions in advance mentioning their name demat account number/folio number, email id, mobile number at **redressal@bloomdekor.com**. The same will be replied by the company suitably.

THE INSTRUCTIONS FOR MEMBERS FOR e-VOTING ON THE DAY OF THE AGM ARE AS UNDER:

1. The procedure for e-Voting on the day of the AGM is same as the instructions mentioned above for remote e-voting.
2. Only those Members/ shareholders, who will be present in the AGM through VC/OAVM facility and have not casted their vote on the Resolutions through remote e-Voting and are otherwise not barred from doing so, shall be eligible to vote through e-Voting system in the AGM.
3. Members who have voted through Remote e-Voting will be eligible to attend the AGM. However, they will not be eligible to vote at the AGM.
4. The details of the person who may be contacted for any grievances connected with the facility for e-Voting on the day of the AGM shall be the same person mentioned for Remote e-voting.

CONTACT DETAILS

Company	BLOOM DEKOR LIMITED Survey No. 275, At & Post: Dhanap N. H. No. 8, Opp. Ambemata Temple Gandhinagar 382355 Tel: +91 98258 02006; Email: redressal@bloomdekor.com; Web: www.bloomdekor.com
Registrar and Transfer Agent	**PURVA SHAREGISTRY (INDIA) PRIVATE LIMITED** 9, Shiv Shakti Industrial Estate, J.R. Boricha Marg, Lower Parel (E), Mumbai - 400 011, Maharashtra **Tel:** +91 – 22 – 23012517 / 8261; **Email:** support@purvashare.com; **Web:** www.purvashare.com
E-Voting Agency & VC / OAVM	**Email:** evoting@nsdl.com **NSDL help desk:** +91 – 22 – 4886 7000 and +91 – 22 – 2499 7000
Scrutinizer	**M/s. PRASAD AND PARTNERS LLP (formerly known as M/S. ALAP & CO. LLP) (LLPIN: ACA 1561), Practicing Company Secretaries - Mr. Anand S Lavingia** **Email:** alapandcollp@gmail.com; **Tel No.:** +91 79 3578 9144

EXPLANATORY STATEMENT

(*Pursuant to Section 102 (1) of the Companies Act, 2013 and pursuant to Regulation 36 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015)*

For Item No. 3, 4, 5 & 6

The Nomination and Remuneration Committee ("NRC" or "Committee") has considered the composition of the Board, including the skills, knowledge, experience and competencies available with the Board, and has recommended the appointment of the Director as an Independent Director. The NRC is of the view that appointment would contribute to maintaining an appropriate balance in the composition of the Board and support its continuity and orderly succession.

Item No. 3:

Appointment of Mrs. Ruta Rohankumar Soni (DIN: 02371504) as Non- Executive Independent Director of the Company: SPECIAL RESOLUTIONS

The NRC Committee strongly believed that Mrs. Ruta Rohankumar Soni fits into the criteria of skills/qualifications that it had determined to be necessary in prospective candidates. Mrs. Ruta Rohankumar Soni has a work experience of more than 3 years in the Corporate Restructuring, ROC filling, Legal Provisions and other Provisions of Companies Act, 2013, IPO related work etc, at Corporate Strategic Allianz Limited – A Category 1 Merchant Banker.

The NRC is of the view that the skills, knowledge and experience of Mrs. Ruta Rohankumar Soni are relevant to the requirements of the Company and that her association with the Board would strengthen the Board's overall capabilities, particularly in the areas of Corporate Restructuring and regulatory compliance. The NRC has also considered the skills and capabilities required for the role of an Independent Director and is satisfied that Mrs. Ruta Rohankumar Soni possesses the requisite skills and capabilities for the said role.

Accordingly, the Board of Directors at its meeting held on July 17, 2026, appointed of Mrs. Ruta Rohankumar Soni (DIN: 02371504) as an Additional Director in the category of Non-Executive Independent Director, not liable to retire by rotation, with effect from July 17, 2026, subject to the approval of the members of the Company, to hold office as an Additional Director up to the date of the next Annual General Meeting of the Company or the last date on which the Annual General Meeting ought to have been held, whichever is earlier.

The Company is now seeking the approval of the members for appointment of Mrs. Ruta Rohankumar Soni as a Non-Executive Independent Director, not liable to retire by rotation, for a term of five consecutive years commencing from July 17, 2026, to July 16, 2031 (both days inclusive).

In terms of Section 149(10) of the Companies Act, 2013 ("Act"), an Independent Director shall hold office for a term of up to five consecutive years and shall be eligible for re-appointment for another term subject to the applicable provisions of the Act. Further, pursuant to Section 149(13) of the Act, the provisions relating to retirement of directors by rotation shall not apply to an Independent Director.

The Company has received from Mrs. Ruta Rohankumar Soni the requisite consent in writing to act as a Director in Form DIR-2, disclosure of non-disqualification in Form DIR-8, and a declaration confirming that she meets the criteria of independence prescribed under Section 149(6) of the Act and Regulation 16(1)(b) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI LODR Regulations").

The Company has also received confirmation from Mrs. Ruta Rohankumar Soni that she is not disqualified from being appointed as a Director under the provisions of the Act and that she has complied with the applicable requirements relating to registration/enrolment in the databank of Independent Directors.

The Board has taken on record the declaration of independence submitted by Mrs. Ruta Rohankumar Soni and, after considering the same, is of the opinion that she fulfils the conditions specified in the Act and the SEBI LODR Regulations for appointment as an Independent Director and that she is independent of the management of the Company.

In terms of Section 150(2) of the Act, the Company has carried out due diligence before recommending the appointment of Mrs. Ruta Rohankumar Soni as an Independent Director. The Board is satisfied that her proposed appointment is in the interest of the Company and its stakeholders.

The Company has also received a notice under Section 160 of the Act from a member proposing the candidature of Mrs. Ruta Rohankumar Soni for appointment as a Non-Executive Independent Director of the Company.

In terms of Regulation 17(1C) of the SEBI LODR Regulations, the listed entity is required to ensure that approval of shareholders for appointment of a person on the Board of Directors is taken at the next general meeting or within a period of three months from the date of appointment, whichever is earlier.

Further, in terms of Regulation 25(2A) of the SEBI LODR Regulations, the appointment of an Independent Director of a listed entity is subject to approval of the shareholders by way of Special Resolutions.

Accordingly, the approval of the members is being sought by way of a Special Resolution for appointment of Mrs. Ruta Rohankumar Soni as a Non-Executive Independent Director of the Company for a term of five consecutive years commencing from July 17, 2026, to July 16, 2031.

The terms and conditions of appointment of Mrs. Ruta Rohankumar Soni as an Independent Director, including the terms relating to remuneration, are set out in the letter of appointment proposed to be issued to her upon approval of her appointment by the members.

Mrs. Ruta Rohankumar Soni shall be entitled to receive such sitting fees and reimbursement of expenses for attending meetings of the Board and Committees thereof and such profit-related commission, if any, as may be determined by the Board and approved by the members, in accordance with the applicable provisions of the Act and the SEBI LODR Regulations.

She shall not be entitled to any stock option of the Company, in accordance with Section 149(9) of the Act. The requisite information and disclosures relating to Mrs. Ruta Rohankumar Soni, as required under Regulation 36(3) of the SEBI LODR Regulations and the applicable provisions of Secretarial Standard-2 on General Meetings ("SS-2") issued by the Institute of Company Secretaries of India, are provided in the Annexure to this Notice, which forms an integral part of this Notice.

A copy of the letter of appointment setting out the terms and conditions of appointment of Mrs. Ruta Rohankumar Soni, together with the other relevant documents referred to in this Notice and the Explanatory Statement, shall be available for inspection by the members electronically and/or at the registered office of the Company, as applicable, during business hours on all working days up to the date of Annual General Meeting.

The NRC, after considering the qualifications, experience, expertise, skills, knowledge and independence of Mrs. Ruta Rohankumar Soni, has recommended her appointment as a Non-Executive Independent Director of the Company.

The Board of Directors, based on the recommendation of the NRC and after considering her qualifications, experience, expertise and suitability for the role, is of the opinion that her appointment would be in the best interests of the Company and its stakeholders.

The Board accordingly recommends the Special Resolutions set out at Item No. 3 of the Notice for approval of the members. Except Mrs. Ruta Rohankumar Soni and her relatives, to the extent of their respective interest, if any, none of the other Directors, Key Managerial Personnel of the Company or their respective relatives is concerned or interested, financially or otherwise, in the proposed Special Resolutions.

Item No. 4:

Appointment of Mr. Kiran Bhartabhai Mistri (DIN: 10611534) as Non- Executive Independent Director of the Company: SPECIAL RESOLUTIONS

The NRC strongly believed that Mr. Kiran Bhartabhai Mistri fits into the criteria of skills/qualifications that it had determined to be necessary in prospective candidates. Mr. Kiran Bhartabhai Mistri is experienced member with excellent communication and public speaking skills which help in the better growth of the company. He has pursued Certified courses for vocational qualification. Mr. Kiran Bhartabhai Mistri has been actively associated with various business and commercial activities and has acquired valuable experience in managing business operations and corporate affairs. He possesses strong communication and public speaking skills, which enable him to effectively contribute to strategic discussions and support the Company's growth and governance initiatives.

The NRC is of the view that the skills, knowledge and experience of Mr. Kiran Bhartabhai Mistri are relevant to the requirements of the Company and that his association with the Board would strengthen the Board's overall capabilities, particularly in the areas of managing business operations. The NRC has also considered the skills and capabilities required for the role of an Independent Director and is satisfied that Mr. Kiran Bhartabhai Mistri possesses the requisite skills and capabilities for the said role.

Accordingly, the Board of Directors at its meeting held on July 17, 2026, appointed of Mr. Kiran Bhartabhai Mistri (DIN: 10611534) as an Additional Director in the category of Non-Executive Independent Director, not liable to retire by rotation, with effect from July 17, 2026, subject to the approval of the members of the Company, to hold office as an Additional Director up to the date of the next Annual General Meeting of the Company or the last date on which the Annual General Meeting ought to have been held, whichever is earlier.

The Company is now seeking the approval of the members for appointment of Mr. Kiran Bhartabhai Mistri as a Non-Executive Independent Director, not liable to retire by rotation, for a term of five consecutive years commencing from July 17, 2026, to July 16, 2031 (both days inclusive).

In terms of Section 149(10) of the Companies Act, 2013 ("Act"), an Independent Director shall hold office for a term of up to five consecutive years and shall be eligible for re-appointment for another term subject to the applicable provisions of the Act. Further, pursuant to Section 149(13) of the Act, the provisions relating to retirement of directors by rotation shall not apply to an Independent Director.

The Company has received from Mr. Kiran Bhartabhai Mistri the requisite consent in writing to act as a Director in Form DIR-2, disclosure of non-disqualification in Form DIR-8, and a declaration confirming that he meets the criteria of independence prescribed under Section 149(6) of the Act and Regulation 16(1)(b) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI LODR Regulations").

The Company has also received confirmation from Mr. Kiran Bhartabhai Mistri that he is not disqualified from being appointed as a Director under the provisions of the Act and that he has complied with the applicable requirements relating to registration/enrolment in the databank of Independent Directors.

The Board has taken on record the declaration of independence submitted by Mr. Kiran Bhartabhai Mistri and, after considering the same, is of the opinion that he fulfils the conditions specified in the Act and the SEBI LODR Regulations for appointment as an Independent Director and that he is independent of the management of the Company.

In terms of Section 150(2) of the Act, the Company has carried out due diligence before recommending the appointment of Mr. Kiran Bhartabhai Mistri as an Independent Director. The Board is satisfied that his proposed appointment is in the interest of the Company and its stakeholders.

The Company has also received a notice under Section 160 of the Act from a member proposing the candidature of Mr. Kiran Bhartabhai Mistri for appointment as a Non-Executive Independent Director of the Company.

In terms of Regulation 17(1C) of the SEBI LODR Regulations, the listed entity is required to ensure that approval of shareholders for appointment of a person on the Board of Directors is taken at the next general meeting or within a period of three months from the date of appointment, whichever is earlier.

Further, in terms of Regulation 25(2A) of the SEBI LODR Regulations, the appointment of an Independent Director of a listed entity is subject to approval of the shareholders by way of Special Resolutions.

Accordingly, the approval of the members is being sought by way of a Special Resolution for appointment of Mr. Kiran Bhartabhai Mistri as a Non-Executive Independent Director of the Company for a term of five consecutive years commencing from July 17, 2026, to July 16, 2031.

The terms and conditions of appointment of Mr. Kiran Bhartabhai Mistri as an Independent Director, including the terms relating to remuneration, are set out in the letter of appointment proposed to be issued to him upon approval of his appointment by the members.

Mr. Kiran Bhartabhai Mistri shall be entitled to receive such sitting fees and reimbursement of expenses for attending meetings of the Board and Committees thereof and such profit-related commission, if any, as may be determined by the Board and approved by the members, in accordance with the applicable provisions of the Act and the SEBI LODR Regulations.

He shall not be entitled to any stock option of the Company, in accordance with Section 149(9) of the Act. The requisite information and disclosures relating to Mr. Kiran Bhartabhai Mistri, as required under Regulation 36(3) of the SEBI LODR Regulations and the applicable provisions of Secretarial Standard-2 on General Meetings ("SS-2") issued by the Institute of Company Secretaries of India, are provided in the Annexure to this Notice, which forms an integral part of this Notice.

A copy of the letter of appointment setting out the terms and conditions of appointment of Mr. Kiran Bhartabhai Mistri, together with the other relevant documents referred to in this Notice and the Explanatory Statement, shall be available for inspection by the members electronically and/or at the registered office of the Company, as applicable, during business hours on all working days up to the date of Annual General Meeting.

The NRC, after considering the qualifications, experience, expertise, skills, knowledge and independence of Mr. Kiran Bhartabhai Mistri, has recommended his appointment as a Non-Executive Independent Director of the Company.

The Board of Directors, based on the recommendation of the NRC and after considering his qualifications, experience, expertise and suitability for the role, is of the opinion that his appointment would be in the best interests of the Company and its stakeholders.

The Board accordingly recommends the Special Resolutions set out at Item No. 4 of the Notice for approval of the members. Except Mr. Kiran Bhartabhai Mistri and his relatives, to the extent of their respective interest, if any, none of the other Directors, Key Managerial Personnel of the Company or their respective relatives is concerned or interested, financially or otherwise, in the proposed Special Resolutions.

Item No. 5:

Appointment of Mr. Heera Lal Kumhar (DIN: 10611510) as Non- Executive Independent Director of the Company: SPECIAL RESOLUTIONS

The NRC strongly believed that Mr. Heera Lal Kumhar fits into the criteria of skills/qualifications that it had determined to be necessary in prospective candidates. Mr. Heera Lal Kumhar is experienced member with excellent communication skills which help in the better growth of the company. He has extensive practical experience in business management, administration, operations, and corporate governance. Over the years, he has been actively associated with various business and commercial activities, gaining significant experience in managing business operations, formulating business strategies, and overseeing organizational development.

The NRC is of the view that the skills, knowledge and experience of Mr. Heera Lal Kumhar are relevant to the requirements of the Company and that his association with the Board would strengthen the Board's overall capabilities, particularly in the areas of managing business operations, formulating business strategies, and overseeing organizational development. The NRC has also considered the skills and capabilities required for the role of an Independent Director and is satisfied that Mr. Heera Lal Kumhar possesses the requisite skills and capabilities for the said role.

Accordingly, the Board of Directors at its meeting held on July 17, 2026, appointed of Mr. Heera Lal Kumhar (DIN: 10611510) as an Additional Director in the category of Non-Executive Independent Director, not liable to retire by rotation, with effect from July 17, 2026, subject to the approval of the members of the Company, to hold office as an Additional Director up to the date of the next Annual General Meeting of the Company or the last date on which the Annual General Meeting ought to have been held, whichever is earlier.

The Company is now seeking the approval of the members for appointment of Mr. Heera Lal Kumhar as a Non-Executive Independent Director, not liable to retire by rotation, for a term of five consecutive years commencing from July 17, 2026, to July 16, 2031 (both days inclusive).

In terms of Section 149(10) of the Companies Act, 2013 ("Act"), an Independent Director shall hold office for a term of up to five consecutive years and shall be eligible for re-appointment for another term subject to the applicable provisions of the Act. Further, pursuant to Section 149(13) of the Act, the provisions relating to retirement of directors by rotation shall not apply to an Independent Director.

The Company has received from Mr. Heera Lal Kumhar the requisite consent in writing to act as a Director in Form DIR-2, disclosure of non-disqualification in Form DIR-8, and a declaration confirming that he meets the criteria of independence prescribed under Section 149(6) of the Act and Regulation 16(1)(b) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI LODR Regulations").

The Company has also received confirmation from Mr. Heera Lal Kumhar that he is not disqualified from being appointed as a Director under the provisions of the Act and that he has complied with the applicable requirements relating to registration/enrolment in the databank of Independent Directors.

The Board has taken on record the declaration of independence submitted by Mr. Heera Lal Kumhar and, after considering the same, is of the opinion that he fulfils the conditions specified in the Act and the SEBI LODR Regulations for appointment as an Independent Director and that he is independent of the management of the Company.

In terms of Section 150(2) of the Act, the Company has carried out due diligence before recommending the appointment of Mr. Heera Lal Kumhar as an Independent Director. The Board is satisfied that his proposed appointment is in the interest of the Company and its stakeholders.

The Company has also received a notice under Section 160 of the Act from a member proposing the candidature of Mr. Heera Lal Kumhar for appointment as a Non-Executive Independent Director of the Company.

In terms of Regulation 17(1C) of the SEBI LODR Regulations, the listed entity is required to ensure that approval of shareholders for appointment of a person on the Board of Directors is taken at the next general meeting or within a period of three months from the date of appointment, whichever is earlier.

Further, in terms of Regulation 25(2A) of the SEBI LODR Regulations, the appointment of an Independent Director of a listed entity is subject to approval of the shareholders by way of Special Resolutions.

Accordingly, the approval of the members is being sought by way of a Special Resolution for appointment of Mr. Heera Lal Kumhar as a Non-Executive Independent Director of the Company for a term of five consecutive years commencing from July 17, 2026, to July 16, 2031.

The terms and conditions of appointment of Mr. Heera Lal Kumhar as an Independent Director, including the terms relating to remuneration, are set out in the letter of appointment proposed to be issued to him upon approval of his appointment by the members.

Mr. Heera Lal Kumhar shall be entitled to receive such sitting fees and reimbursement of expenses for attending meetings of the Board and Committees thereof and such profit-related commission, if any, as may be determined by the Board and approved by the members, in accordance with the applicable provisions of the Act and the SEBI LODR Regulations.

He shall not be entitled to any stock option of the Company, in accordance with Section 149(9) of the Act. The requisite information and disclosures relating to Mr. Heera Lal Kumhar, as required under Regulation 36(3) of the SEBI LODR Regulations and the applicable provisions of Secretarial Standard-2 on General Meetings ("SS-2") issued by the Institute of Company Secretaries of India, are provided in the Annexure to this Notice, which forms an integral part of this Notice.

A copy of the letter of appointment setting out the terms and conditions of appointment of Mr. Heera Lal Kumhar, together with the other relevant documents referred to in this Notice and the Explanatory Statement, shall be available for inspection by the members electronically and/or at the registered office of the Company, as applicable, during business hours on all working days up to the date of Annual General Meeting.

The NRC, after considering the qualifications, experience, expertise, skills, knowledge and independence of Mr. Heera Lal Kumhar, has recommended his appointment as a Non-Executive Independent Director of the Company.

The Board of Directors, based on the recommendation of the NRC and after considering his qualifications, experience, expertise and suitability for the role, is of the opinion that his appointment would be in the best interests of the Company and its stakeholders.

The Board accordingly recommends the Special Resolutions set out at Item No. 5 of the Notice for approval of the members. Except Mr. Heera Lal Kumhar and his relatives, to the extent of their respective interest, if any, none of the other Directors, Key Managerial Personnel of the Company or their respective relatives is concerned or interested, financially or otherwise, in the proposed Special Resolutions.

Item No. 6:

Appointment of Ms. Payal Ravi Banwari (DIN: 11836155) as Non- Executive Independent Director of the Company: SPECIAL RESOLUTIONS

The NRC strongly believed that Ms. Payal Ravi Banwari (DIN: 11836155) fits into the criteria of skills/qualifications that it had determined to be necessary in prospective candidates. Ms. Payal Ravi Banwari is Company Secretary by profession having an experience of over 6 yrs in the corporate law, secretarial compliances, corporate governance, regulatory matters, and board advisory functions. She has also pursued Masters in Business Administration (MBA) from Unitech Institute of Technology (Auckland, New Zealand) and has a Human Resource managerial experience of 2yrs in Auckland. Coming from a family that values integrity, education, and professionalism, she has always been encouraged to build a career founded on ethics, continuous learning, and responsible decision-making.

The NRC is of the view that the skills, knowledge and experience of Ms. Payal Ravi Banwari are relevant to the requirements of the Company and that her association with the Board would strengthen the Board's overall capabilities, particularly in the areas of corporate law and Human Resource Management. The NRC has also considered the skills and capabilities required for the role of an Independent Director and is satisfied that Ms. Payal Ravi Banwari possesses the requisite skills and capabilities for the said role.

Accordingly, the Board of Directors at its meeting held on July 17, 2026, appointed Ms. Payal Ravi Banwari (DIN: 11836155) as an Additional Director in the category of Non-Executive Independent Director, not liable to retire by rotation, with effect from July 18, 2026, subject to the approval of the members of the Company, to hold office as an Additional Director up to the date of the next Annual General Meeting of the Company or the last date on which the Annual General Meeting ought to have been held, whichever is earlier. She has been allotted DIN: 11836155 on July 18, 2026 itself so her appointment took effect from July 18, 2026.

The Company is now seeking the approval of the members for appointment of Ms. Payal Ravi Banwari as a Non-Executive Independent Director, not liable to retire by rotation, for a term of five consecutive years commencing from July 18, 2026, to July 17, 2031 (both days inclusive).

In terms of Section 149(10) of the Companies Act, 2013 ("Act"), an Independent Director shall hold office for a term of up to five consecutive years and shall be eligible for re-appointment for another term subject to the applicable provisions of the Act. Further, pursuant to Section 149(13) of the Act, the provisions relating to retirement of directors by rotation shall not apply to an Independent Director.

The Company has received from Ms. Payal Ravi Banwari the requisite consent in writing to act as a Director in Form DIR-2, disclosure of non-disqualification in Form DIR-8, and a declaration confirming that she meets the criteria of independence prescribed under Section 149(6) of the Act and Regulation 16(1)(b) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI LODR Regulations").

The Company has also received confirmation from Ms. Payal Ravi Banwari that she is not disqualified from being appointed as a Director under the provisions of the Act and that she has complied with the applicable requirements relating to registration/enrolment in the databank of Independent Directors.

The Board has taken on record the declaration of independence submitted by Ms. Payal Ravi Banwari and, after considering the same, is of the opinion that she fulfils the conditions specified in the Act and the SEBI LODR Regulations for appointment as an Independent Director and that she is independent of the management of the Company.

In terms of Section 150(2) of the Act, the Company has carried out due diligence before recommending the appointment of Ms. Payal Ravi Banwari as an Independent Director. The Board is satisfied that her proposed appointment is in the interest of the Company and its stakeholders.

The Company has also received a notice under Section 160 of the Act from a member proposing the candidature of Ms. Payal Ravi Banwari for appointment as a Non-Executive Independent Director of the Company.

In terms of Regulation 17(1C) of the SEBI LODR Regulations, the listed entity is required to ensure that approval of shareholders for appointment of a person on the Board of Directors is taken at the next general meeting or within a period of three months from the date of appointment, whichever is earlier.

Further, in terms of Regulation 25(2A) of the SEBI LODR Regulations, the appointment of an Independent Director of a listed entity is subject to approval of the shareholders by way of Special Resolutions.

Accordingly, the approval of the members is being sought by way of a Special Resolution for appointment of Ms. Payal Ravi Banwari as a Non-Executive Independent Director of the Company for a term of five consecutive years commencing from July 18, 2026, to July 17, 2031.

The terms and conditions of appointment of Ms. Payal Ravi Banwari as an Independent Director, including the terms relating to remuneration, are set out in the letter of appointment proposed to be issued to her upon approval of her appointment by the members.

Ms. Payal Ravi Banwari shall be entitled to receive such sitting fees and reimbursement of expenses for attending meetings of the Board and Committees thereof and such profit-related commission, if any, as may be determined by the Board and approved by the members, in accordance with the applicable provisions of the Act and the SEBI LODR Regulations.

She shall not be entitled to any stock option of the Company, in accordance with Section 149(9) of the Act. The requisite information and disclosures relating to Ms. Payal Ravi Banwari, as required under Regulation 36(3) of the SEBI LODR Regulations and the applicable provisions of Secretarial Standard-2 on General Meetings ("SS-2") issued by the Institute of Company Secretaries of India, are provided in the Annexure to this Notice, which forms an integral part of this Notice.

A copy of the letter of appointment setting out the terms and conditions of appointment of Ms. Payal Ravi Banwari, together with the other relevant documents referred to in this Notice and the Explanatory Statement, shall be available for inspection by the members electronically and/or at the registered office of the Company, as applicable, during business hours on all working days up to the date of Annual General Meeting.

The NRC, after considering the qualifications, experience, expertise, skills, knowledge and independence of Ms. Payal Ravi Banwari, has recommended her appointment as a Non-Executive Independent Director of the Company.

The Board of Directors, based on the recommendation of the NRC and after considering her qualifications, experience, expertise and suitability for the role, is of the opinion that her appointment would be in the best interests of the Company and its stakeholders.

The Board accordingly recommends the Special Resolutions set out at Item No. 6 of the Notice for approval of the members. Except Ms. Payal Ravi Banwari and her relatives, to the extent of their respective interest, if any, none of the other Directors, Key Managerial Personnel of the Company or their respective relatives is concerned or interested, financially or otherwise, in the proposed Special Resolutions.

Item No. 7:

To adopt new set of Memorandum of Association of the Company containing regulations in conformity with the Companies Act, 2013: SPECIAL RESOLUTIONS

The existing Memorandum ("MOA") of the Company was framed under the Companies Act, 1956 and require amendments to align with the provisions of the Companies Act, 2013. Accordingly, it is proposed to adopt a new set of MOA in line with Table A of Schedule I compliant with the provisions of the Companies Act, 2013.

Further, as part of this adoption, Clause III(B) relating to "Objects Incidental or Ancillary to the Attainment of Main Objects" and Clause III(C) relating to "Other Objects not included in A and B above" of the existing MOA are proposed to be combined and replaced with a new Clause 3 (b) "Matters which are necessary for furtherance of the objects specified in clause 3(a)," comprising 111 sub-clauses. This change is intended to bring the MOA in conformity with the standardized format under the Companies Act, 2013, which does not require the bifurcation of objects into separate categories and permits a more streamlined and flexible object clause.

The new MOA will reflect the current statutory requirements and provide greater flexibility in management and governance of the Company.

A copy of the existing and proposed Memorandum of Association of the Company is available for inspection at the registered office of the Company during business hours on all working days up to the date of the Annual General Meeting and will also be available at the meeting.

The Board recommends the resolution at Item No. 7 for approval of members as a Special Resolution.

None of the directors or any key managerial personnel or any relative of any of the directors/key managerial personnel of the Company is, in anyway, concerned or interested in the above Resolution except to the extent of their shareholding in the Company.

Item No. 8:

To alter the Object Clause of newly adopted Memorandum of Association of the Company: SPECIAL RESOLUTIONS

The Members are hereby informed that the Company proposes to alter the Object Clause of its newly adopted Memorandum of Association ("MOA") with a view to broadening and expanding the scope of its business activities and enabling the Company to undertake diversified business operations in various sectors.

The Company proposes to alter the Memorandum of Association by way of insertion of a new Object Under Clause 3(A), covering the business activities relating to agricultural and agro-based products, commodities, metals and minerals, chemicals, manufacturing and industrial operations, as well as trading, distribution, logistics and allied commercial activities e.t.c..

The proposed alteration is intended to provide the Company with greater flexibility to explore and undertake business opportunities across various sectors, diversify its operations, expand its commercial activities and facilitate future growth and development. The revised object clause will enable the Company to engage in a wider range of business activities, subject to obtaining necessary registrations, licences, permissions and statutory approvals, wherever applicable.

The proposed alterations are considered necessary and in the interest of the Company to facilitate diversification, expansion and the development of new business opportunities.

Accordingly, pursuant to the provisions of Sections 4, 13 and other applicable provisions, if any, of the Companies Act, 2013, read with the rules made thereunder, the approval of the Members of the Company by way of Special Resolution is sought for, insertion of Sub Clause 3 to 7 after existing Sub Clause 2 of Clause 3(A) in the newly adopted Memorandum of Association of the Company, as set out in the resolution.

The proposed alterations shall be subject to the requisite statutory approvals, filings and registration with the Registrar of Companies, as may be applicable.

A copy of the existing and proposed Memorandum of Association of the Company is available for inspection at the registered office of the Company during business hours on all working days up to the date of the Annual General Meeting and will also be available at the meeting.

The Board recommends the resolution at Item No. 8 for approval of members as a Special Resolution.

None of the directors or any key managerial personnel or any relative of any of the directors/key managerial personnel of the Company is, in anyway, concerned or interested in the above Resolution except to the extent of their shareholding in the Company.

Item No. 9:

To approve Increase in Authorised Share Capital and consequent alteration to the Capital Clause of the Memorandum of Association: SPECIAL RESOLUTIONS

In order to broad base capital structure of the Company and to enable the Company to issue further shares, it is proposed to increase the authorized share capital of the Company from Rupees 15,20,00,000/- (Rupees Fifteen Crore Twenty Lakhs Only) divided into 1,52,00,000 (One Crore Fifty-Two Lakhs) Equity Shares of Rupees 10/- (Rupees Ten) each to Rupees 20,20,00,000/- (Rupees Twenty Crore Twenty Lakhs Only) divided into 1,62,00,000 (One Crore Sixty-Two Lakhs) Equity Shares of Rupees 10/- (Rupees Ten) each and 40,00,000 (Forty Lakhs) Preference Shares of Rupees 10/- (Rupees Ten) each by creation of additional Rupees 5,00,00,000/- (Rupees Five Crores), i.e., 10,00,000 /- (Ten Lakhs) equity shares of Rupees 10/- (Rupees Ten) each and 40,00,000 /- (Forty Lakhs) Preference shares of Rupees 10/- (Rupees Ten) each.

As a consequence of increase of authorized share capital of the Company, the existing authorized share capital clause (Clause V) in the Memorandum of Association of the Company is required to be altered accordingly. The proposed increase of authorized share capital requires the approval of members of the Company in general meeting under Sections 13, 61, 64 and other applicable provisions of the Companies Act, 2013, as well as any other applicable statutory and regulatory approvals.

The Draft amended Memorandum of Association has been placed on the website of the Company - www.bloomdekor.com for Members' Inspection.

The Board recommends the resolution at Item No. 9 for approval of members as a Special Resolution.

None of the directors or any key managerial personnel or any relative of any of the directors/key managerial personnel of the Company is, in anyway, concerned or interested in the above Resolution except to the extent of their shareholding in the Company.

Item No. 10:

To consider and approve change of name of the company: SPECIAL RESOLUTIONS

The Members are informed that the Board of Directors of the Company, at its meeting held on November 19, 2026, after considering the present business activities, future business plans and proposed expansion/diversification of the Company, has approved the proposal for change of name of the Company from "Bloom Dekor Limited" to "**Agrivant India Limited**", subject to the approval of the Members of the Company and other necessary statutory and regulatory approvals.

The proposed change of name is being undertaken with a view to better reflect the nature and scope of the business activities proposed to be undertaken by the Company. The proposed name is considered more appropriate and representative of the Company's business profile, future growth plans and overall corporate identity.

The proposed change in name will not result in any change in the legal status or constitution of the Company and shall not affect the rights, liabilities, obligations or interests of the Company, its Members, creditors or other stakeholders. All existing agreements, contracts, licences, approvals, registrations and other documents entered into or issued in the existing name of the Company shall continue to remain valid and effective, subject to necessary consequential changes in the name of the Company.

The proposed name **"Agrivant India Limited"** has been approved/reserved by the Registrar of Companies/Central Registration Centre, Ministry of Corporate Affairs, vide approval dated 23/11/2026, subject to fulfilment of applicable statutory and regulatory requirements.

Pursuant to the provisions of Sections 4, 5, 13, 14, 15 and other applicable provisions of the Companies Act, 2013, read with the applicable rules made thereunder, the change in name of the Company requires approval of the Members by way of a Special Resolution and consequential alteration in the Memorandum of Association of the Company.

Further, since the Company is a listed entity, the proposed change in name shall be subject to compliance with the applicable provisions of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, including Regulation 45.

The proposed change of name is in the interest of the Company and is expected to provide a name that is more aligned with its present and proposed business activities.

None of the Directors, Key Managerial Personnel of the Company and their respective relatives is, in any way, concerned or interested, financially or otherwise, in the proposed resolution, except to the extent of their respective shareholding, if any, in the Company.

The Board of Directors, after considering the proposal, is of the opinion that the proposed change in name is in the best interests of the Company and its Members and accordingly recommends the Special Resolution set out at Item No. 10 of the accompanying Notice for approval by the Members.

Item No. 11:

To shift Registered Office of the Company outside local limits but within the same city and within the jurisdiction of the same registrar i.e. ROC Ahmedabad: SPECIAL RESOLUTIONS

Presently, the Company's Registered Office is located at Survey No. 275, At & Post: Dhanap N. H. No. 8, Opp. Ambemata Temple, Gandhinagar-382355, Gujarat, India. The Board of Directors of your Company at their meeting held on November 23, 2026 has decided to shift the Registered Office of the Company from the "Survey No. 275, At & Post: Dhanap N. H. No. 8, Opp. Ambemata Temple, Gandhinagar-382355, Gujarat, India to 603, Prominence By Sangath IPL, Opp. The CBD Mall, S. P. Ring Road, Zundal, Gandhinagar, Gujarat, 382421, India" outside local limits but within the same city and within the jurisdiction of the same registrar to carry on the business of the Company more economically and efficiently and with better operational convenience.

As per the provisions of Section 12 of the Companies Act, 2013, the approval of Shareholders by virtue of a Special Resolution is a pre-requisite for changing of the Registered Office of the Company outside the local limits of the city, town or village where the Registered Office is situated. Since, the proposed change of Registered Office is outside the local limits of Gandhinagar City, requires the prior approval of Shareholders. Accordingly, the approval of Shareholders is being sought, by way of Special Resolution to change the Registered Office of the Company from "Survey No. 275, At & Post: Dhanap N. H. No. 8, Opp. Ambemata Temple, Gandhinagar-382355, Gujarat, India to 603, Prominence By Sangath IPL, Opp. The CBD Mall, S. P. Ring Road, Zundal, Gandhinagar, Gujarat, 382421, India".

The Board recommends the resolution at Item No. 11 for approval of members as a Special Resolution.

None of the directors or any key managerial personnel or any relative of any of the directors/key managerial personnel of the Company is, in anyway, concerned or interested in the above Resolution except to the extent of their shareholding in the Company.

Item No. 12:

To adopt new set of Articles of Association of the Company: SPECIAL RESOLUTIONS

The existing Articles of Association ("AOA") of the Company were adopted under the provisions of the Companies Act, 1956 and contain references and clauses that are no longer consistent with the provisions of the Companies Act, 2013 and the rules made thereunder.

With the Companies Act, 2013 coming into force, several provisions of the old Articles of Association have become outdated and redundant. To ensure consistency and compliance with the Companies Act, 2013 and to align the Company's governance structure with the current regulatory framework, it is proposed to adopt a new set of Articles of Association based on Table F of Schedule I of the Companies Act, 2013, subject to modifications, which sets out the model Articles for a company limited by shares.

The new Articles of Association would incorporate the provisions of the Companies Act, 2013 and provide better clarity and alignment with current corporate governance requirements, including those prescribed by SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, wherever applicable.

Pursuant to the provisions of Sections 5, 14, and 15 of the Companies Act, 2013 and the Companies (Incorporation) Rules, 2014, any amendment or adoption of new Articles of Association requires the approval of the shareholders by way of a Special Resolution.

A copy of the proposed new Articles of Association of the Company is available for inspection by the members at the registered office of the Company during business hours on all working days (except Saturdays, Sundays, and public holidays) up to the date of the Annual General Meeting and will also be available at the meeting.

The Board recommends the resolution at Item No. 12 for approval of members as a Special Resolution.

None of the directors or any key managerial personnel or any relative of any of the directors/key managerial personnel of the Company is, in anyway, concerned or interested in the above Resolution except to the extent of their shareholding in the Company.

Item No. 13:

Appointment of M/s. Prasad and Partners LLP (Formerly knowns as ALAP & CO. LLP) (Firm registration number: L2023GJ013900) as the Secretarial Auditors of the Company for a term of 5 consecutive years and to fix their remuneration: ORDINARY RESOLUTIONS

Pursuant to Section 204 and other applicable provisions, if any, of the Companies Act, 2013 ("the Act") read with Rule 9 of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014, as amended from time to time, every listed company shall annex with its Board's report made in terms of subsection (3) of section 134, a secretarial audit report, given by a company secretary in practice, in such form as may be prescribed.

In addition to the requirements of the Companies Act, 2013, the SEBI (Listing Obligations and Disclosure Requirements) (Third Amendment) Regulations, 2024 dated December 12, 2024 mandates that every listed entity and its material unlisted subsidiaries incorporated in India shall undertake Secretarial Audit by a Secretarial Auditor who shall be a Peer Reviewed Company Secretary and shall annex a Secretarial Audit Report in such form as specified, with the annual report of the listed entity. Besides, such appointment shall be approved by the Members of the Company at the Annual General Meeting.

Based on the recommendation of the Audit Committee, the Board of Directors has approved the appointment of M/s. Prasad and Partners LLP (Formerly knowns as ALAP & CO. LLP), Practicing Company Secretaries, (FRN: L2023GJ013900) as the Secretarial Auditors of the Company for a period of five consecutive financial years from 2026-27 to 2030-31. The appointment is subject to shareholders' approval at the AGM. While recommending M/s. Prasad and Partners LLP (Formerly knowns as ALAP & Co. LLP) for appointment, the Audit Committee and the Board based on past audit experience of the audit firm particularly in auditing large companies, valuated various factors, including the firm's capability to handle a diverse and complex business environment, its existing experience in the various business segments, the clientele it serves, and its technical expertise.

M/s. Prasad and Partners LLP (Formerly knowns as ALAP & CO. LLP), Practicing Company Secretaries, (FRN: L2023GJ013900) is a reputed firm of practicing Company Secretaries registered with the Institute of Company Secretaries of India (ICSI) having extensive experience in corporate governance, compliance, and secretarial audits. In accordance with Regulation 24A of SEBI Listing Regulations, the firm holds a valid certificate issued by the Institute of Company Secretaries of India. The Firm has been providing professional services to listed companies and has a proven track record of maintaining high standards of governance and regulatory compliance.

M/s. Prasad and Partners LLP (Formerly knowns as ALAP & CO. LLP), Practicing Company Secretaries, (FRN: L2023GJ013900) have given their consent to be appointed as Secretarial Auditors of the Company confirming that they do not incur any disqualification specified under SEBI Circular No. SEBI/HO/CFD/CFD-PoD/CIR/P/2024/185 dated December 31, 2024 and that they shall not render any restricted services stated therein to the Company and its subsidiary companies to ensure independence and avoid conflict of interest.

Pursuant to Regulation 36(5) of SEBI Listing Regulations as amended, the credentials and terms of appointment of M/s Prasad and Partners LLP (Formerly knowns as ALAP & Co. LLP) are as under:

Details	Particulars
Proposed Fees payable to the Auditors	The proposed fees in connection with the secretarial audit shall be Rs. 1,70,000 (Rupees One Lakh Seventy Thousand only) plus applicable taxes and other out-of-pocket expenses for FY 2026, and for subsequent year(s) of their term, such fees as may be mutually agreed between the Board of Directors and M/s. Prasad and Partners LLP (Formerly knowns as ALAP & CO. LLP), Company Secretaries. In addition to the secretarial audit, M/s. Prasad and Partners LLP (Formerly knowns as ALAP & CO. LLP), Company Secretaries shall provide such other services in the nature of certifications and other professional work, as approved by the Board of Directors. The relevant fees will be determined by the Board, as recommended by the Audit Committee in consultation with the Secretarial Auditors.
Terms of Appointment	M/s. Prasad and Partners LLP (Formerly knowns as ALAP & CO. LLP) is proposed to be appointed for a term of five (5) consecutive years, to conduct the Secretarial Audit of five consecutive financial years from 2026-27 to 2030-31.
Basis of recommendation for appointment including the details in relation to and credentials of the Auditor(s) proposed to be appointed	M/s. Prasad and Partners LLP (Formerly knowns as ALAP & Co. LLP) is a leading firm of Practicing Company Secretaries with excellence in Corporate Governance and Compliance. M/s Prasad and Partners LLP (Formerly knowns as ALAP & Co. LLP) is widely recognised for its expertise in Secretarial Audits, Compliance Audits, and Due Diligence across sectors like banking, financial services, IT/Telecom, pharmaceuticals, FMCG, and infrastructure etc. The firm offers end-to-end advisory and compliance services under Corporate Laws, SEBI Regulations, NBFC Laws, FEMA, and Merger & Acquisition.

None of the Directors, Key Managerial Personnel of the Company and their relatives are, in any way, concerned or interested financially or otherwise in this resolution set out at Item no. 13 of the Notice.

The Board accordingly recommends the Ordinary Resolution set out at Item No. 13 of the accompanying Notice for approval of the Members.

Registered office:
Survey No. 275, At & Post: Dhanap N.
H. No. 8, Opp. Ambemata Temple
Gandhinagar 382355

For and on behalf of Board of Directors
BLOOM DEKOR LIMITED
CIN: L20210GJ1992PLC017341

Mr. Krumil Dilipbhai Patel
Company Secretary
Membership No. A77863

Date: 23/11/2026
Place: Ahmedabad

Name	Mrs. Ruta Rohankumar Soni	Mr. Kiran Bhartabhai Mistri
Date of Birth	December 07, 1988	October 07, 1995
Qualification	She holds a Bachelor of Commerce (B.Com.) degree. She has successfully completed two levels of the Company Secretary (CS) course, namely the Foundation Programme and Executive Programme, and is currently pursuing the Professional Programme.	Mr. Kiran Bhartabhai Mistri, has completed his Matriculation and has also pursued certified vocational courses, which have contributed to his professional knowledge and practical skills.
Experience - Expertise in specific functional areas - Job profile and suitability	Mrs. Ruta Rohankumar Soni, aged about 37 years, holds a Bachelor of Commerce (B.Com.) degree from Gujarat University, Ahmedabad. Professionally, she has successfully completed the Foundation Programme and Executive Programme of the Company Secretary course and is presently pursuing the Professional Programme. Ms. Soni has more than three years of professional experience in the areas of Corporate Restructuring, ROC filings, legal and regulatory provisions under the Companies Act, 2013, corporate compliances and IPO-related matters, during her association with Corporate Strategic Allianz Limited, a Category I Merchant Banker. Her academic and professional background has enabled her to develop a sound understanding of corporate laws, statutory compliances, regulatory requirements, corporate restructuring, securities and capital market-related matters and corporate governance practices. Her exposure to ROC filings and provisions of the Companies Act, 2013 further equips her with practical knowledge of the legal and regulatory framework applicable to companies. Considering her commerce background, professional qualification in the Company Secretary course, practical experience in corporate and regulatory matters, exposure to corporate restructuring and IPO-related work, and qualification and registration as an Independent Director, Mrs. Soni possesses the requisite knowledge, skills and capabilities to effectively discharge the duties and responsibilities of an Independent Director. The NRC and the Board are of the view that the association of Mrs. Ruta Rohankumar Soni and	Mr. Kiran Bhartabhai Mistri, aged about 31 years, is based in Ahmedabad, Gujarat. He has been actively associated with various business and commercial activities and has acquired valuable practical experience in managing business operations and corporate affairs. He has also pursued certified courses for vocational qualification, which have contributed to his professional and practical knowledge. Mr. Mistri possesses strong communication, interpersonal and public speaking skills, enabling him to effectively participate in Board deliberations, communicate views independently and contribute constructively to strategic discussions. His practical exposure to business and commercial activities has helped him develop a sound understanding of business operations, commercial matters, organizational growth and corporate affairs. He has also developed valuable business acumen and commercial judgment, which enables him to evaluate business matters from a practical and strategic perspective. His experience equips him to provide meaningful inputs to the Board in matters relating to business strategy, governance, operational effectiveness, organizational development and sustainable growth. The NRC and the Board are of the view that the association of Mr. Kiran Bhartabhai Mistri and the diverse experience and knowledge he brings with him would benefit the Company. In particular, his business and commercial experience, sound commercial judgment, communication and public speaking skills, and existing Board-level experience would enable him to provide valuable and independent perspectives on business

	the professional knowledge and experience she brings with her would benefit the Company. In particular, her expertise in corporate laws, regulatory compliances, corporate governance, corporate restructuring, ROC matters and capital market/IPO-related matters would provide valuable guidance to the Board in relation to legal and regulatory compliance, governance, corporate affairs and other strategic matters. Her independent perspective and understanding of applicable corporate and regulatory requirements would further contribute to informed decision-making and strengthen the overall governance framework of the Company.	strategy, corporate governance, organizational growth and other matters placed before the Board.
No. of Shares held	Nil	Nil
Terms & Conditions	Refer Explanatory Statement for Item No. 3 of this Notice	Refer Explanatory Statement for Item No. 4 of this Notice
Remuneration paid in FY 2025-26#	Not Applicable	Not Applicable
Remuneration sought to be paid	Sitting Fees and commission as may be approved by the Company in accordance with the applicable provisions of law	Sitting Fees and commission as may be approved by the Company in accordance with the applicable provisions of law
Number of Board Meetings attended during the FY 2025-26#	Not Applicable	Not Applicable
Date of Original Appointment	July 17, 2026	July 17, 2026
Date of Appointment in current terms	July 17, 2026	July 17, 2026
Directorship held in other companies*	**Listed Companies** 1. Bloom Dekor Ltd 2. SMR Jewels Limited 3. Aditya Forge Limited	**Listed Companies** 1. Encode Packaging India Limited 2. Aditya Forge Limited 3. Gallops Enterprise Limited 4. Bloom Dekor Ltd
Memberships / Chairpersonships of committees of public companies**	Chairperson- 2 Committee Member – 4 Committee	Member – 6 Committee
Inter-se Relationship with other Directors.	No Relation	No Relation

Appointment made w.e.f July 17, 2026.

* Excluding foreign companies, Section 8 companies and Struck off Companies

**Includes only Audit Committee and Stakeholders' Grievances and Relationship Committee.

Name	Mr. Heera Lal Kumhar	Ms. Payal Ravi Banwari
Date of Birth	November 28, 1988	June 26, 1993
Qualification	Mr. Heera Lal Kumhar, has completed his Matriculation and has also pursued certified vocational courses, which have contributed to his professional knowledge and practical skills.	• Company Secretary (CS) • Master of Business Administration (MBA) • Bachelor of Laws (LL.B.) • Bachelor of Commerce (B.Com.)
Experience - Expertise in specific functional areas - Job profile and suitability	Mr. Heera Lal Kumhar is based in Ahmedabad, Gujarat and possesses extensive practical experience in business management, administration, operations and corporate governance. He has been actively associated with various business and commercial activities and has gained valuable experience in managing business operations, formulating business strategies and overseeing organizational development. Mr. Kumhar possesses strong communication and interpersonal skills, which enable him to effectively participate in Board discussions, articulate his views and contribute constructively to strategic deliberations. His practical business experience and understanding of commercial matters provide him with the ability to assess business opportunities and challenges from a practical and objective perspective. His experience in business management, administration and operational matters enables him to provide meaningful inputs to the Board on matters relating to business strategy, operational efficiency, organizational development, risk assessment and sustainable growth. His exposure to corporate governance matters further supports his ability to understand the responsibilities of the Board and the importance of transparency, accountability and compliance in corporate decision-making. Mr. Kumhar is also recognized for his integrity, ethical values, independent judgment and balanced approach to decision-making. His professional conduct, leadership qualities and commitment to maintaining high standards of corporate governance enable him to exercise objective and unbiased judgment while considering matters placed before the Board. The NRC and the Board are of the view that the association of Mr. Heera Lal Kumhar and the	Ms. Payal Ravi Banwari is a qualified Company Secretary with more than six years of professional experience in the areas of corporate law, secretarial compliances, corporate governance, regulatory matters and Board advisory functions. She holds a Bachelor of Commerce (B.Com.) and Bachelor of Laws (LL.B.) from Gujarat University and has also pursued a Master of Business Administration (MBA) from Unitech Institute of Technology, Auckland, New Zealand. Further, she has approximately two years of experience in Human Resource management in Auckland, providing her with additional exposure to people management and organizational matters. Ms. Banwari has developed substantial practical knowledge of the Companies Act, 2013, corporate actions, secretarial standards, governance frameworks and various regulatory requirements applicable to companies. Her professional experience as a Qualified Company Secretary enables her to understand complex corporate and regulatory matters and provide informed advice to the Board and management. Her combined academic background in commerce, law and business administration, together with her professional qualification as a Company Secretary, provides her with a comprehensive understanding of corporate law, legal compliance, governance, business administration and regulatory affairs. Her experience in advising companies on corporate actions and governance matters further equips her to contribute effectively to Board deliberations and strategic decision-making. In addition, her experience in Human Resource management has provided her with practical exposure to employee relations, organizational development, people management and workplace matters. This

	practical experience and knowledge he brings with him would benefit the Company. In particular, his expertise and exposure to business management, administration, operations, strategic planning and corporate governance, together with his strong communication skills and independent judgment, would enable him to provide valuable guidance to the Board in relation to business strategy, organizational development, operational matters and governance initiatives.	broader perspective enables her to contribute to discussions relating to human resources, organizational culture, leadership development and effective management practices, wherever relevant. The NRC and the Board are of the view that the association of Ms. Payal Ravi Banwari and the professional knowledge and diverse experience she brings with her would benefit the Company. In particular, her expertise in corporate law, secretarial compliance, corporate governance, regulatory matters, Board advisory functions and human resource management would provide valuable guidance to the Board on matters relating to corporate governance, statutory and regulatory compliance, corporate actions, risk oversight and organizational development**. Accordingly, considering her professional qualification as a Company Secretary, legal and commercial education, extensive experience in corporate and regulatory matters, Board advisory exposure and understanding of human resource management, Ms. Payal Ravi Banwari possesses the requisite skills, capabilities, knowledge and experience to effectively discharge the duties and responsibilities of an Independent Director and contribute to the Company's governance, compliance and long-term growth.
No. of Shares held	Nil	Nil
Terms & Conditions	Refer Explanatory Statement for Item No. 5 of this Notice	Refer Explanatory Statement for Item No. 6 of this Notice
Remuneration paid in FY 2025-26#	Not Applicable	Not Applicable
Remuneration sought to be paid	Sitting Fees and commission as may be approved by the Company in accordance with the applicable provisions of law	Sitting Fees and commission as may be approved by the Company in accordance with the applicable provisions of law
Number of Board Meetings attended during the FY 2025-26#	Not Applicable	Not Applicable
Date of Original Appointment	July 17, 2026	July 18, 2026
Date of Appointment in current terms	July 17, 2026	July 18, 2026

Directorship held in other companies*	**Listed Companies** 1. Encode Packaging India Limited 2. Aditya Forge Limited 3. Bloom Dekor Ltd	**Listed Companies** 1. Bloom Dekor Ltd
Memberships / Chairpersonships of committees of public companies**	Chairperson- 3 Committee Member – 1 Committee	Member – 2 Committee
Inter-se Relationship with other Directors.	No Relation	No Relation

Appointment made w.e.f July 17, 2026.

* Excluding foreign companies, Section 8 companies and Struck off Companies

**Includes only Audit Committee and Stakeholders' Grievances and Relationship Committee.

Name	Mr. Sunil Sitaram Gupta
Date of Birth	December 06, 1958
Qualification	M.B.B.S. Doctor
Experience - Expertise in specific functional areas - Job profile and suitability	He is M.B.B.S. Doctor. He was the Managing Director of the Company and has shouldered the responsibilities of managing the affairs of the Company. Dr. Sunil Gupta is responsible for managing the Company subject to the superintendence, control and direction of the Board of Directors.
No. of Shares held	8757 Equity Shares
Terms & Conditions	There is no change or modifications in the Terms and Conditions already approved by the Board and Shareholders.
Remuneration paid in FY 2025-26	Rs. 15.84 Lakhs
Remuneration sought to be paid	There is no change or modifications in the Terms and Conditions already approved by the Board and Shareholders.
Number of Board Meetings attended during the FY 2025-26	7 out of 7
Date of Original Appointment	March 23, 1992 (Refer Note hereunder)
Date of Appointment in current terms	10/08/2018
Directorships held in other companies*	Nil
Memberships / Chairpersonships of committees of public companies**	Membership – 2 Committees
Inter-se Relationship with other Directors.	No Relation

Appointment made w.e.f July 17, 2026.

* Excluding foreign companies, Section 8 companies and Struck off Companies

**Includes only Audit Committee and Stakeholders' Grievances and Relationship Committee.

Note:

Dr. Sunil Gupta is acting as a director since incorporation of the Company. He ceased to be Managing Director w.e.f. September 13, 2017. Later on, he was appointed as Chief Executive Officer of the Company w.e.f. September 29, 2017 and tendered resignation from the post w.e.f. August 9, 2018. He served as Managing Director from August 10, 2018 to July 16, 2026, following which his designation was changed from Managing Director to Non-Executive Director w.e.f from July 16, 2026.

REPORT OF BOARD OF DIRECTORS

To the Members(s)

The Board of Directors hereby submits the report of the business and operations of your Company ("the Company" or "Bloom"), along with the audited financial statements, for the financial year ended March 31, 2026.

Pursuant to an application filed by Karan Monomers Pvt. Ltd. before the Hon'ble National Company Law Tribunal, Ahmedabad Bench ("NCLT") in terms of Section 9 of the Insolvency and Bankruptcy Code, 2016 read with the rules and regulations framed thereunder ("Code"), the NCLT had admitted the application and ordered the commencement of Corporate Insolvency Resolution Process ("CIR process" or "CIRP") of BLOOM DEKOR LIMITED (under CIRP) ("Company"/ "BDL/ "Corporate Debtor") vide its order dated October 11, 2023 ("Admission Order"). The NCLT had, pursuant to the Admission Order, appointed an interim resolution professional ("IRP") of the Company vide its order dated October 11, 2023 and thereafter she was confirmed as Resolution Professional ("RP") in the 1ST meeting of Committee of Creditors ("COC"). In terms of the Admission Order, inter alia, the management of the affairs of the Company was vested with the IRP.

Further Hon'ble National Company Law Tribunal, Ahmedabad Bench ("NCLT" / "Adjudicating Authority"), has, vide its order pronounced on 18th June, 2026 in IA (Plan) 8 (AHM) of 2026 in CP IB 127 (AHM) of 2020 approved the Resolution Plan, Mr. Karan Singh Wilkhoo and persons acting in concert ("Successful Resolution Applicant" / "SRA") in respect of the Company under Section 31(1) of the Insolvency and Bankruptcy Code, 2016 ("IBC" / "Code"). Accordingly, the Company is out of Corporate Insolvency Resolution Process.

Financial Results:

(₹ in Lakh)

Particulars	F.Y. 2025-26	F.Y. 2024-25
Revenue from Operations	515.77	451.78
Other Income	7.01	4.36
Total Income	**522.78**	**456.14**
Operating Expenditure Before Finance Cost, Depreciation and Amortization	597.13	550.38
Earnings Before Finance Cost, Depreciation and Amortization (EBITDA)	**(74.35)**	**(94.24)**
Less: Finance Costs	4.94	2.80
Less: Depreciation and Amortization Expense	38.31	41.40
Profit / (Loss) Before Tax	**(117.60)**	**(138.44)**
Less: Tax Expense	(30.03)	(34.99)
Profit / (Loss) After Tax	**(87.58)**	**(103.45)**

YEAR AT A GLANCE:

Financial Performance:

The net revenue from operations increased to ₹515.77 lakhs during the financial year under review as against ₹ 451.78 lakhs in the previous year, registering a growth of 14.16%. The increase in revenue was primarily attributable to higher domestic sales of Laminates and Doors.

The Company reported a Loss Before Tax of ₹117.60 lakhs for the current year as against a Loss Before Tax of ₹138.44 lakhs in the previous year, reflecting an improvement in operating performance. The Loss After Tax stood at ₹87.58 lakhs as compared to ₹103.45 lakhs in the previous year, indicating a reduction in the overall loss during the year.

Financial Statements:

The audited financial statements of the Company are drawn up for the financial year ended March 31, 2026, in accordance with the requirements of the Companies (Indian Accounting Standard) Rules, 2015 (Ind AS) notified under Section 133 of the Act, read with relevant rules and other accounting principles.

AMOUNT TRANSFERRED TO RESERVE:

Due to losses, the Company has not proposed to carry any amount in reserve.

DIVIDEND:

Considering loss during the period under review management decided not to declare any dividend for the financial year 2025-26 (previous year Nil).

Shareholders are informed that pursuant to the provisions of Investor Education and Protection Fund Authority (Accounting, Audit, Transfer and Refund) Rules, 2016 ("the Rules") the final dividend declared for the financial year 2014-15, which remained unclaimed for a period of seven years has been credited to the IEPF. The corresponding shares on which dividend was unclaimed for seven consecutive years were also transferred as per the procedure set out in the Rules.

For details of dividend and/or shares transferred to IEPF and for claiming the same, kindly visit the weblink: https://www.bloomdekor.com/investors/#1603970309262-d8de9015-9c48.

CHANGE IN NATURE OF BUSINESS:

During the year, your Company has not changed its business or object and continues to be in the same line of business as per main object of the Company.

SHARE CAPITAL:

Authorized Capital

During the year under review, the Authorized Capital of the Company was Rs. 10,00,00,000/- divided into 1,00,00,000 Equity Shares of Rs. 10/- each.

At Present, the Authorized Capital of the Company was Rs. 15,20,00,000/- divided into 1,52,00,000 Equity Shares of Rs. 10/- each.

The aforesaid increase in the Authorized Share Capital of the Company and the consequential alteration of Clause V of the Memorandum of Association was being undertaken pursuant to the Order dated June 18, 2026, passed by the Hon'ble National Company Law Tribunal, Ahmedabad Bench ("NCLT"), approving the Resolution Plan under the provisions of the Insolvency and Bankruptcy Code, 2016, read with the applicable terms and conditions of the approved Resolution Plan.

In accordance with the aforesaid NCLT Order and the approved Resolution Plan, no separate approval of the shareholders is required for the increase in the Authorized Share Capital and the consequential alteration of Clause V of the Memorandum of Association. Accordingly, no separate shareholder approval has been obtained for the same.

The Board of Directors of the Company, at its meeting held on July 25, 2026, considered and approved the increase in the Authorized Share Capital of the Company and the consequential alteration of Clause V of the Memorandum of Association, in accordance with the aforesaid NCLT Order and the approved Resolution Plan.

Issued, Subscribed & Paid-up Capital

During the year under review, the Subscribed & Paid-up Capital of the Company was Rs. 6,85,00,000/- Lakh divided into 68,50,000 Equity Shares of Rs. 10/- each.

As on date of this Report, and in accordance with the NCLT Order dated June 18, 2026, passed by the Hon'ble National Company Law Tribunal, Ahmedabad Bench ("NCLT") and the approved Resolution Plan, the Board of Directors of the Company, at its meeting held on August 07, 2026, considered and approved the following:

1. Reduction and reorganisation of equity share capital pursuant to the approved resolution plan in the following manner:

(a) In respect of every shareholder holding more than 250 (Two Hundred Fifty) equity shares as on the Record Date, against every 250 (Two Hundred Fifty) existing fully paid-up equity shares of face value of Rupees 10.00 each, One (1) fully paid-up equity share of face value of Rupees 10.00 each shall be issued and allotted, and that the corresponding existing equity shares shall stand cancelled and extinguished in accordance with the approved Resolution Plan and that all fractional entitlements, wherever arising pursuant to the aforesaid exchange ratio, shall be ignored and no fractional equity shares shall be issued, in accordance with the approved Resolution Plan.

(b)In respect of every shareholder holding 250 (Two Hundred Fifty) equity shares or less as on the Record Date shall be entitled to receive One (1) fully paid-up equity share of Rupees 10.00 each notwithstanding the aforesaid exchange ratio, in accordance with the approved Resolution Plan.

It was noted that the Company had already fixed July 31, 2026 as the Record Date for determining the eligibility of the equity shareholders for the purpose of giving effect to the aforesaid reduction and reorganisation of the equity share capital pursuant to the approved Resolution Plan.

Further, in respect of the shareholders whose shares have been transferred to the Investor Education and Protection Fund Authority ("IEPF Authority"), although the Register of Members of the Company reflects the IEPF Authority as the registered holder, the Company has identified the beneficial holdings of the respective original shareholders as on the Record Date and has determined the corresponding post-reduction entitlement by applying the exchange ratio approved under the Resolution Plan.

Accordingly, the Company has allotted Total 29007 Equity Shares of Rupees 10.00 each against the Total 6850000 Equity Shares of Rupees 10.00 each.

2. Considered and approved;

(a) allotment of 30,00,000 equity shares of Rs. 10/- to Mr. Karan Singh Surjit Singh Wilkhoo (New Promoter), Successful Resolution Applicant pursuant to the approved resolution plan under the insolvency and bankruptcy code, 2016 towards funding the Resolution Plan.

(b) allotment of 81,37,774 equity shares of Rs. 10/- by way of conversion of Assigned Debt to Equity, to Mr. Karan Singh Surjit Singh Wilkhoo (New Promoter), Successful Resolution Applicant pursuant to the approved resolution plan under the insolvency and bankruptcy code, 2016.

(c) allotment of 40,00,000 equity shares of Rs. 10/- to Strategic Investors (Public Category) being Person other than Promoter and Promoter Group, pursuant to the approved resolution plan under the insolvency and bankruptcy code, 2016.

Post Allotment of above Equity Shares and considering the effect of Reduction of Capital, the issued, subscribed and paidup capital of the Company stand increased to Rs. 15,16,67,810/- divided into 1,51,66,781 Equity Shares of Rs. 10/- each.

During the year under review, there was no change took place in the authorized and paid-up share capital of the Company.

BOARD OF DIRECTORS AND KEY MANAGERIAL PERSONNEL:

Constitution of Board:

The Composition of Board of Directors of the Company does not comply with the provisions of the Companies Act, 2013. However, as the Company was under corporate insolvency resolution process pursuant to the provisions of the Insolvency and Bankruptcy Code, 2016, with effect from October 11, 2023, its affairs, business and assets are being managed by, and the powers of the board of directors are vested in the Resolution Professional, Ms. Vineeta Maheshwari, appointed by Hon'ble National Company Law Tribunal, Ahmedabad Bench. Accordingly, the power of The Board of Directors of the Company to appoint new Directors stand suspended. However, while the powers of the board of directors stand suspended, the directors continue to hold their respective positions/ designations in the Company and are required to extend all assistance and cooperation to the RP as required in managing the affairs of the Company. Meetings of the directors and committees are called in compliance with the provisions of applicable laws governing the Company, where matters are discussed and the recommendations of the Directors are taken note of by the RP for the purpose of managing the operations of the Company as a going concern, ensure company remains in compliance. Further, as per Regulation 15(2A) and (2B) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("Listing Regulations"), the provisions specified in Regulations 17, 18,19, 20 and 21 of the Listing Regulations shall not be applicable during the corporate insolvency Resolution Process of the Company and the roles and responsibilities of the board of directors and the committees, specified in the respective regulations of the Listing Regulations, shall be fulfilled by the RP.

Further Hon'ble National Company Law Tribunal, Ahmedabad Bench ("NCLT" / "Adjudicating Authority"), has, vide its order pronounced on 18th June, 2026 in IA (Plan) 8 (AHM) of 2026 in CP IB 127 (AHM) of 2020 approved the Resolution Plan submitted by Dr. Sunil Gupta, Mr. Karan Singh Wilkhoo and persons acting in concert ("Successful Resolution Applicant" / "SRA") in respect of the Company under Section 31(1) of the Insolvency and Bankruptcy Code, 2016 ("IBC" / "Code").

Pursuant to Approved Resolution Plan the Resolution Applicant shall appoint Fresh Board of Directors. The Affairs of the Corporate Debtor i.e Bloom Dekor Ltd shall be managed by reconstituted Board. The Directors of the Reconstituted board Shall be Appointed without the Approval from the Shareholder. As on the date of this Report, the following appointments and cessations took place on the Board of Directors of the Company:

Sr. No	Name of Director	Nature of Change (Appointment/Cessation/Change in Designation	Designation	Effective Date
1	Karan Singh Surjit Singh Wilkhoo (DIN: 09581298)	Appointment	Managing Director	16/07/2026
2	Hardhik Satishbhai Shah (DIN: 09176711)	Appointment	Executive Director & Chief Financial Officer	16/07/2026
3	Krupa Dashrathbhai Limbachiya (DIN: 09584601)	Appointment	Women Executive Director	16/07/2026
4	Dr. Sunil Sitaram Gupta (DIN: 00012572)	Change in Designation	Non-Executive Director	16/07/2026
5	Mrs. Ruta Rohankumar Soni (DIN: 02371504)	Appointment	Additional (Non-Executive Independent) Director	17/07/2026
6	Mr. Kiran Bhartabhai Mistri (DIN: 10611534)	Appointment	Additional (Non-Executive Independent) Director	17/07/2026
7	Mr. Heera Lal Kumhar (DIN: 10611510)	Appointment	Additional (Non-Executive Independent) Director	17/07/2026
8	Ms. Payal Ravi Banwari (DIN: 11836155)	Appointment	Additional (Non-Executive Independent) Director	18/07/2026
9	Mrs. Rupal Sunil Gupta (DIN: 00012611)	Cessation	Non-Executive Director	16/07/2026
10	Mrs. Falguni Shah (DIN: 05263972)	Cessation	Executive Director & CFO	16/07/2026

None of the Directors of Board is a member of more than ten Committees or Chairperson of more than five committees across all the Public companies in which they are Director. The necessary disclosures regarding Committee positions have been made by all the Directors.

None of the Director of the Company is serving as a Whole-Time Director in any Listed Company and is holding position of Independent Director in more than 3 Listed Company. Neither any of the Director of the Company is holding position as Director in more than 7 listed entities nor any of the Director of the Company serve as Independent Director in more than 7 listed entities.

During the year under review, the Designation of Mrs. Falguni Rajanbhai Shah (DIN: 05263972) was changed from Chief Financial Officer to Additional (Executive) Director & Chief Financial Year w.e.f from 21/03/2026.

During the year under the review, the Board of the Company comprises Three Directors out of which one is Promoter Executive Director; one is Promoter Non-Executive Director and Executive Director. The Board comprise following Directors;

Name of Director	Category Cum Designation	Date of Appointment at current Term	Total Directorship ~	No. of Committee^		No. of Shares held as on March 31, 2026
				in which Director is Member	in which Director is Chairperson	
Dr. Sunil Gupta	Managing Director (Promoter)	August 10, 2018	1	2	-	2189480 Equity Shares
Mrs. Rupal Gupta	Non-Executive Director (Promoter)	June 30, 2020	1	2	2	542959 Equity Shares
Mrs. Falguni Rajanbhai Shah	Additional Executive Director (Non-Promoter)	March 21, 2026	1	-	-	-

^ Committee includes Audit Committee and Shareholders' Grievances Committee across all Public Companies.

~ Excluding Private Companies, Foreign Companies, Section 8 Companies & struck off Companies.

As the Company was CIRP Process during the year under review, the Current Board of the Company is ceased and Ms. Vineeta Maheshwari, Resolution Professional is acting as Administrator of the Company.

Disclosure by Directors:

The Directors on the Board have submitted notice of interest under Section 184(1) i.e. in Form MBP 1, intimation under Section 164(2) i.e. in Form DIR 8 and declaration as to compliance with the Code of Conduct of the Company. None of the Directors of the Company is disqualified for being appointed as Director as specified in Section 164 (2) of the Companies Act, 2013.

Board Meeting:

Regular meetings of the Board are held at least once in a quarter, inter-alia, to review the quarterly results of the Company. Additional Board meetings are convened, as and when require, to discuss and decide on various business policies, strategies and other businesses. The Board meetings are held at corporate office of the Company.

During the year under review, Board of Directors of the Company met 7 (Seven) times, viz May 29, 2025, August 14, 2025, November 14, 2025, November 24, 2025, December 26, 2025, January 23, 2026 and March 21, 2026. The gap between two consecutive meetings was not more than one hundred and twenty days as provided in section 173 of the Act.

The details of attendance of each Director at the Board Meeting and Annual General Meeting are given below;

Name of Directors	Dr. Sunil Gupta	Mrs. Rupal Gupta	Mrs. Falguni Rajanbhai Shah*
Number of Board Meeting held	7	7	0
Number of Board Meetings Eligible to attend	7	7	0
Number of Board Meeting attended	7	7	0
Presence at the previous AGM	Yes	Yes	NA

* During the year under review, the Designation of Mrs. Falguni Rajanbhai Shah (DIN: 05263972) was changed from Chief Financial Officer to Additional (Executive) Director & Chief Financial Year w.e.f from 21/03/2026.

Independent Directors:

Pursuant to the provisions of Section 149 of the Companies Act, 2013 and the rules made thereunder, the Company did not have any Independent Director on its Board during the financial year. As on the date of this Report, pursuant to the Order dated June 18, 2026, passed by the Hon'ble National Company Law Tribunal ("NCLT"), Ahmedabad Bench, approving the Resolution Plan under the provisions of the Insolvency and Bankruptcy Code, 2016, read with the applicable terms of the approved Resolution Plan, the following individuals were appointed as Non- Executive Independent Director of the Company:

Sr. No	Name of Director	Designation	Effective Date of Appointment
1	Mrs. Ruta Rohankumar Soni (DIN: 02371504)	Additional (Non-Executive Independent) Director	17/07/2026
2	Mr. Kiran Bhartabhai Mistri (DIN: 10611534)	Additional (Non-Executive Independent) Director	17/07/2026
3	Mr. Heera Lal Kumhar (DIN: 10611510)	Additional (Non-Executive Independent) Director	17/07/2026
4	Ms. Payal Ravi Banwari (DIN: 11836155)	Additional (Non-Executive Independent) Director	18/07/2026

The Board of Directors recommends the regularization of the Independent Directors of the Company at the ensuing Annual General Meeting ("AGM"), considering their qualifications, expertise, experience and valuable contribution to the deliberations and functioning of the Board.

The relevant details, as required under Regulation 36 (3) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI Listing Regulations") and Secretarial Standard II on General Meeting, of the persons seeking appointment as Independent Director is annexed to the Notice convening the 35th annual general meeting.

Further the terms and conditions of appointment of Independent Directors and Code for Independent Director are incorporated on the website of the Company at www.bloomdekor.com.

Key Managerial Personnel:

During the financial year 2025–26, the Company had Dr. Sunil Gupta as Managing Director, Mrs. Falguni Rajanbhai Shah as Chief Financial Officer (with effect from May 04, 2023) and Mr. Krumil Dilipbhai Patel as Company Secretary and Compliance Officer (with effect from December 26, 2025) who were acting as Key Managerial Personnel in accordance with Section 203 of the Companies Act, 2013.

As on date of this Report, the Company had Mr. Karan Singh Surjit Singh Wilkhoo as Managing Director (with effect from July 16, 2026), Mr. Hardik Satishbhai Shah as Chief Financial Officer (with effect from July 16, 2026) and Mr. Krumil Dilipbhai Patel as Company Secretary and Compliance Officer who were acting as Key Managerial Personnel in accordance with Section 203 of the Companies Act, 2013.

Information on Directorate:

In accordance with the provisions of the Articles of Association and Section 152 of the Companies Act, 2013, Dr. Sunil Sitaram Gupta (DIN 00012572), Non- Executive Director of the Company retires by rotation at the ensuing annual general meeting. He, being eligible, has offered himself for re-appointment as such and seeks re-appointment. The Board of Directors recommend his re-appointment as such on the Board.

The relevant details, as required under Regulation 36 (3) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI Listing Regulations") and Secretarial Standard II on General Meeting, of the person seeking re-appointment as Director is annexed to the Notice convening the 35th annual general meeting.

PERFORMANCE EVALUATION

The evaluation of performance of each directors, chairperson, committees and board for the financial year 2022-23 were carried out during the February 2023.

With effect from October 11, 2023, the Company was under corporate insolvency resolution process pursuant to the provisions of the Insolvency and Bankruptcy Code, 2016. Its affairs, business and assets are being managed by, and the powers of the board of directors are vested in the Resolution Professional, Ms. Vineeta Maheshwari, appointed by Hon'ble National Company Law Tribunal, Ahmedabad Bench. Hence, no formal annual evaluation has been done for the Directors performance and that of the Committees and individual directors as required under the provisions of Section 134 read with Rule 8 (4) of the Companies (Accounts) Rules, 2014 for the financial year 2025-26.

DIRECTORS' RESPONSIBILITY STATEMENT:

Pursuant to section 134(5) of the Companies Act, 2013, the board of directors, to the best of their knowledge and ability, confirm that:

a) In preparation of annual accounts for the year ended March 31, 2026, the applicable accounting standards have been followed and that no material departures have been made from the same;

b) The Directors had selected such accounting policies and applied them consistently and made judgments and estimates that are reasonable and prudent so as to give a true and fair view of the state of affairs of the Company at the end of the financial year and of the profit or loss of the Company for that year;

c) The Directors had taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of the Companies Act, 2013, for safeguarding the assets of the Company and for preventing and detecting fraud and other irregularities;

d) The Directors had prepared the annual accounts for the year ended March 31, 2026 on going concern basis.

e) The Directors had laid down the internal financial controls to be followed by the Company and that such Internal Financial Controls are adequate and were operating effectively; and

f) The Directors had devised proper systems to ensure compliance with the provisions of all applicable laws and that such systems were adequate and operating effectively.

Note: Since the Company was under CIR Process, the management of the affairs of the Company is vested with Resolution Professional and the Directors of the Company are required to continue performing their duties and roles and extend necessary cooperation and support to the RP. Accordingly, the above mentioned duties and responsibility of Directors have been performed by directors under the overall supervision/direction of RP of the Company.

COMMITTEES OF BOARD:

The Board of Directors, has formed various committees, details of which are given hereunder.

A. Audit Committee:

During the period under review, the Composition of audit committee in not in line with the provisions of Section 177 of the Companies Act, 2013 as the Board of Directors of the Company is not duly constituted. Audit Committee meeting is generally held once in quarter for the purpose of recommending the quarterly/half yearly/ yearly financial result and the gap between two meetings did not exceed one hundred and twenty days. Additional meeting is held for the purpose of reviewing the specific item included in terms of reference of the Committee.

During the year under review, Audit Committee met 5 (Five) times, viz May 29, 2025, August 14, 2025, November 14, 2025, January 23, 2026 and March 21, 2026.

The composition of the Committee and the details of meetings attended by its members are given below:

Name of Members	Category	Designation in Committee	Number of meetings during the financial year 2025-26		
			Held	Eligible to attend	Attended
Mrs. Rupal Gupta	Non-Executive Director	Member	5	5	5
Dr. Sunil Gupta	Executive Director	Member	5	5	5
Ms. Vineeta Maheshwari	Resolution Professional	Chairperson	5	5	5

The Statutory Auditor and Internal Auditor of the Company are invited in the meeting of the Committee wherever requires. Chief Financial Officer of the Company is a regular invitee at the Meeting. Further, the Company Secretary of the Company has been acting as the Secretary to the Audit Committee with effect from December 26, 2025, pursuant to his appointment as the Company Secretary of the Company.

During the period under review, Ms. Vineeta Maheshwari, Resolution Professional is acting as Chairperson of the Committee and had attended last Annual General Meeting of the Company held on September 26, 2025.

Recommendations of Audit Committee, wherever/whenever given, have been accepted by the Board of Directors and noted and taken on record by the RP of the Company.

Further Hon'ble National Company Law Tribunal, Ahmedabad Bench ("NCLT" / "Adjudicating Authority"), has, vide its order pronounced on 18th June, 2026 in IA (Plan) 8 (AHM) of 2026 in CP IB 127 (AHM) of 2020 approved the Resolution Plan submitted by Dr. Sunil Gupta, Mr. Karan Singh Wilkhoo and persons acting in concert ("Successful Resolution Applicant" / "SRA") in respect of the Company under Section 31(1) of the Insolvency and Bankruptcy Code, 2016 ("IBC" / "Code").

Pursuant to Approved Resolution Plan Board of the Company has been Reconstituted. Accordingly, the Board of Directors in their Board Meeting held on July 17, 2026 as Consider and Approve the Reconstitution of the Audit Committee of the Company.

The composition of the reconstituted Audit Committee with effect from July 17, 2026 is given below:

Name of Members	Category	Designation in Committee
Ruta Rohankumar Soni	Non-Executive Independent Director	Chairperson
Payal Ravi Banwari	Non-Executive Independent Director	Member
Kiran Bhartabhai Mistri	Non-Executive Independent Director	Member
Hardik Satishbhai Shah	Executive Director	Member

Vigil Mechanism:

The Company has established a vigil mechanism and accordingly framed a Whistle Blower Policy. The policy enables the employees to report to the management instances of unethical behavior, actual or suspected fraud or violation of Company's Code of Conduct. Further the mechanism adopted by the Company encourages the Whistle Blower to report genuine concerns or grievances and provide for adequate safe guards against victimization of the Whistle Blower who avails of such mechanism and also provides for direct access to the Chairperson of the Audit Committee, in exceptional cases. The functioning of vigil mechanism is reviewed by the Audit Committee from time to time. None of the Whistle blowers has been denied access to the Audit Committee of the Board. The Whistle Blower Policy of the Company is available on the website of the Company at https://www.bloomdekor.com/pdf/WhistleBlowerPolicy.pdf.

B. Nomination and Remuneration Committee:

During the period under review, the Composition of Nomination and Remuneration committee of the Company is not in line with the provisions of Section 178 of the Companies Act, 2013 as the Board of Directors of the Company is not duly constituted. Nomination and Remuneration Committee meetings are generally held for identifying the persons who are qualified to become Directors and may be appointed in senior management and recommending their appointments and removal. Further, the committee shall also meet as and when the need arises for review of Managerial Remuneration.

During the year under review, Nomination and Remuneration Committee met 3 (Three) time on August 14, 2025, December 26, 2025 and March 21, 2026.

Name of Members	Category	Designation in Committee	Number of meetings during the financial year 2025-26		
			Held	Eligible to attend	Attended
Mrs. Rupal Gupta	Non-Executive Director	Member	3	3	3
Dr. Sunil Gupta	Executive Director	Member	3	3	3
Ms. Vineeta Maheshwari	Resolution Professional	Chairperson	3	3	3

During the period under review, Ms. Vineeta Maheshwari, Resolution Professional is acting as Chairperson of the Committee.

Further Hon'ble National Company Law Tribunal, Ahmedabad Bench ("NCLT" / "Adjudicating Authority"), has, vide its order pronounced on 18th June, 2026 in IA (Plan) 8 (AHM) of 2026 in CP IB 127 (AHM) of 2020 approved the Resolution Plan submitted by Dr. Sunil Gupta, Mr. Karan Singh Wilkhoo and persons acting in concert ("Successful Resolution Applicant" / "SRA") in respect of the Company under Section 31(1) of the Insolvency and Bankruptcy Code, 2016 ("IBC" / "Code").

Pursuant to Approved Resolution Plan Board of the Company has been Reconstituted. Accordingly, the Board of Directors in their Board Meeting held on July 17, 2026 as Consider and Approve the Reconstitution of the Nomination and Remuneration Committee of the Company.

The composition of the reconstituted Nomination and Remuneration Committee with effect from July 17, 2026 is given below:

Name of Members	Category	Designation in Committee
Ruta Rohankumar Soni	Non-Executive Independent Director	Chairperson
Payal Ravi Banwari	Non-Executive Independent Director	Member
Kiran Bhartabhai Mistri	Non-Executive Independent Director	Member

Nomination and Remuneration Policy:

Nomination and Remuneration Policy in the Company is designed to create a high-performance culture. It enables the Company to attract motivated and retained manpower in competitive market, and to harmonize the aspirations of human resources consistent with the goals of the Company. The Company pays remuneration by way of salary, benefits, perquisites and allowances to its Executive Directors and Key Managerial Personnel. Annual increments are decided by the Nomination and Remuneration Committee within the salary scale approved by the members and are effective from April 1, of each year.

Key points of the Nomination and Remuneration Policy are;

a. Policy on Appointment of Directors, Key Managerial Personnel and Senior Management Personnel:

- The policy is formulated to identify and ascertain the integrity, qualification, expertise and experience of the person for appointment as Director, Key Managerial Personnel and Senior Management personnel and recommend to the Board for his / her appointment.
- A person should possess adequate qualification, expertise and experience for the position he/ she is considered for appointment.
- In case of appointment of Independent Director, the Committee shall satisfy itself with regard to the independent nature of the Director vis-à-vis the Company so as to enable the Board to discharge its function and duties effectively.

b. Policy on remuneration of Director, KMP and Senior Management Personnel:

The Company's remuneration policy is driven by the success and performance of Director, KMP and Senior Management Personnel vis-à-vis the Company. The Company's philosophy is to align them with adequate compensation so that the compensation is used as a strategic tool that helps us to attract, retain and motivate highly talented individuals who are committed to the core value of the Company. The Company follows mixed of fixed pay, benefits and performance based variable pay. The Company pays remuneration by way of salary, benefits, perquisites and allowance. The remuneration and sitting fees paid by the Company are within the salary scale approved by the Board and Shareholders.

During the year under year, as the Company was under CIRP Process, the approval of CoC was necessary for the appointment and remuneration of Directors and Key Managerial personnel of the Company.

The Nomination and Remuneration Policy, as adopted by the Board of Directors, is placed on the website of the Company at www.bloomdekor.com and is annexed to this Report as **Annexure – A**.

Remuneration of Suspended Directors: **(Amount in Lakh)**

Name of Directors	Designation	Salary	Sitting Fees	Perquisite	Total
Dr. Sunil Gupta	Managing Director	15.84	-	-	**15.84**
Mrs. Rupal Gupta	Non-Executive Director	-	0.20	-	**0.20**
Mrs. Falguni Rajanbhai Shah	Additional (Executive) Director	-	-	-	**-**

C. Stakeholder's Grievance & Relationship Committee:

The Company has constituted Stakeholder's Grievance & Relationship Committee mainly to focus on the redressal of Shareholders' / Investors' Grievances, if any, like Transfer / Transmission / Demat of Shares; Loss of Share Certificates; Non-receipt of Annual Report; Dividend Warrants; etc.

During the year under review, Stakeholder's Grievance & Relationship Committee met 1 (One) time on August 14, 2025.

The composition of the Committee and the details of meetings attended by its members are given below:

Name of Members	Category	Designation in Committee	Number of meetings during the financial year 2025-26		
			Held	Eligible to attend	Attended
Dr. Sunil Gupta	Executive Director	Member	1	1	1
Mrs. Rupal Gupta	Non-Executive Director	Member	1	1	1
Ms. Vineeta Maheshwari	Resolution Professional	Chairperson	1	1	1

During the period under review, Ms. Vineeta Maheshwari, Resolution Professional is acting as Chairperson of the Committee.

During the year under review, the Company received one complaint from a shareholder during the quarter ended September 30, 2025, and the same was duly resolved. As on March 31, 2026, no shareholder complaints were pending for resolution.

Further Hon'ble National Company Law Tribunal, Ahmedabad Bench ("NCLT" / "Adjudicating Authority"), has, vide its order pronounced on 18th June, 2026 in IA (Plan) 8 (AHM) of 2026 in CP IB 127 (AHM) of 2020 approved the Resolution Plan submitted by Dr. Sunil Gupta, Mr. Karan Singh Wilkhoo and persons acting in concert ("Successful Resolution Applicant" / "SRA") in respect of the Company under Section 31(1) of the Insolvency and Bankruptcy Code, 2016 ("IBC" / "Code").

Pursuant to Approved Resolution Plan Board of the Company has been Reconstituted. Accordingly, the Board of Directors in their Board Meeting held on July 17, 2026 as Consider and Approve the Reconstitution of the Stakeholder's Grievance & Relationship Committee of the Company.

The composition of the reconstituted Stakeholder's Grievance & Relationship with effect from July 17, 2026 is given below:

Name of Members	Category	Designation in Committee
Ruta Rohankumar Soni	Non-Executive Independent Director	Chairperson

Payal Ravi Banwari	Non-Executive Independent Director	Member
Hardik Satishbhai Shah	Executive Director	Member

PUBLIC DEPOSITS:

The Company has not accepted any deposits from Shareholders and Public falling within the ambit of Section 73 of the Companies Act, 2013 and rules made there under. There were no deposits, which were claimed and remained unpaid by the Company as on March 31, 2026.

CODE OF CONDUCT

As prescribed under the provisions of Section 149 of the Companies Act, 2013 for its Board of Directors and senior management and employees, the Company has formulated a comprehensive Code of Conduct (the Code). The Code is applicable to Directors and senior management and employees to such extent as may be applicable to them depending upon their roles and responsibilities. The Code gives guidance and support needed for ethical conduct of business and compliance of law. The Code reflects the values of the Company viz. Customer Value, Integrity, one team and Excellence.

PARTICULARS OF LOANS, GUARANTEES AND INVESTMENTS:

Details of Loans, Guarantees and Investments covered under the provisions of Section 186 of the Companies Act, 2013 are given in the notes to the Financial Statement for the year ended on March 31, 2026.

WEB LINK OF ANNUAL RETURN:

Pursuant to Section 92(3) read with Section 134(3) (a) of the Companies Act 2013, the Annual Return as on 31st March 2026 is available on the website of the Company at https://bloomdekor.com/annual-return/.

TRANSACTIONS WITH RELATED PARTIES:

Particulars of contracts or arrangements with related parties referred to in Section 188(1) of the Companies Act, 2013, in the prescribed Form AOC-2 is annexed to this Report as **Annexure – B**.

INTERNAL FINANCIAL CONTROL SYSTEMS AND THEIR ADEQUACY:

The details on Internal Financial Control and their adequacy are provided in Management Discussion and Analysis Report.

MAINTENANCE OF COST RECORDS:

In terms of Section 148 of the Companies Act, 2013 read with Companies (Cost records and audits) Rules, 2014, the Company is not required to maintain the cost records and accordingly the Company has not maintained the Cost record.

MATERIAL CHANGES AND COMMITMENT:

There are no other material changes and commitments, affecting the financial position of the Company, that have occurred between the end of financial year of the Company i.e. March 31, 2026 to the date of this Report, except as disclosed below:

Pursuant to an application filed by Karan Monomers Pvt. Ltd before the Hon'ble National Company Law Tribunal, Ahmedabad Bench ("NCLT") in terms of Section 9 of the Insolvency and Bankruptcy Code, 2016 read with the rules and regulations framed thereunder ("Code"), the NCLT had admitted the application and ordered the commencement of Corporate Insolvency Resolution Process ("CIR process" or "CIRP") of the Company vide its order dated October 11, 2023 ("Admission Order"). The Hon'ble NCLT had, pursuant to the Admission Order, appointed an Interim Resolution Professional ("IRP") for the Company vide its order dated October 11, 2023 and thereafter she was confirmed as Resolution Professional ("RP") in the 1ST meeting of Committee of Creditors ("COC"). In terms of the Admission Order, inter alia, the powers of the Board of Directors have been suspended and such powers are vested with Ms. Vineeta Maheshwari, in the capacity of RP.

Further Hon'ble National Company Law Tribunal, Ahmedabad Bench ("NCLT" / "Adjudicating Authority"), has, vide its order pronounced on 18th June, 2026 in IA (Plan) 8 (AHM) of 2026 in CP IB 127 (AHM) of 2020 approved the Resolution Plan submitted by Dr. Sunil Gupta, Mr. Karan Singh Wilkhoo and persons acting in concert ("Successful Resolution Applicant" / "SRA") in respect of the Company under Section 31(1) of the Insolvency and Bankruptcy Code, 2016 ("IBC" / "Code").

PARTICULAR OF EMPLOYEES:

The ratio of the remuneration of each director to the median of employees' remuneration as per Section 197(12) of the Companies Act, 2013, read with Rule 5(1) of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014 is annexed to this Report as **Annexure – C**.

The statement containing names of top ten employees in terms of remuneration drawn and the particulars of employees as required under Section 197(12) of the Act read with Rule 5(2) and 5(3) of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014, is provided in a separate annexure forming part of this report. Further, the report and the accounts are being sent to the Members excluding the aforesaid annexure. In terms of Section 136 of the Act, the said annexure is open for inspection Members of the Company. Any member interested in obtaining the same may write to the Company Secretary and the same will be furnished on request.

SEXUAL HARASSMENT OF WOMEN AT WORKPLACE:

To foster a positive workplace environment, free from harassment of any nature, we have adopted policy on prevention, prohibition and Redressal of Sexual harassment at workplace and has duly constituted an Internal Complaints Committee in line with the provisions of the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 and the Rules thereunder.

During the financial year under review, the Company has complied with all the provisions of the POSH Act and the rules framed thereunder. There were no cases filed pursuant to the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013. Further details are as follow:

a.	Number of complaints of Sexual Harassment received in the Year	Nil
b.	Number of Complaints disposed off during the year	Nil
c.	Number of cases pending for more than ninety days	Nil

MATERNITY BENEFIT:

The Company affirms that it has duly complied with all provisions of the Maternity Benefit Act, 1961, and has extended all statutory benefits to eligible women employees during the year.

ENERGY CONSERVATION, TECHNOLOGY ABSORPTION AND FOREIGN EXCHANGE EARNINGS AND OUTGO:

Information on conservation of energy, technology absorption, foreign exchange earnings and outgo, as required to be disclosed under section 134(3)(m) of the Act read with the Companies (Accounts) Rules, 2014, are provided as an **Annexure – D**.

RISK MANAGEMENT:

During the year under review, the Company was undergoing the Corporate Insolvency Resolution Process ("CIRP") under the provisions of the Insolvency and Bankruptcy Code, 2016, which constituted a significant business and financial risk. Subsequent to the closure of financial year, the Hon'ble National Company Law Tribunal ("NCLT"), Ahmedabad Bench, vide its Order dated June 18, 2026, approved the Resolution Plan for the Company. Pursuant to the approval of the Resolution Plan, the CIRP has been concluded and the Company has commenced implementation of the approved Resolution Plan.

The implementation of the Resolution Plan is expected to strengthen the Company's financial position, facilitate the revival of its operations, and mitigate the risks associated with financial distress. The Reconstituted Board and the management continue to monitor the implementation of the Resolution Plan and other key business risks to ensure sustainable growth and long-term value creation for all stakeholders.

A well-defined risk management mechanism covering the risk mapping and trend analysis, risk exposure, potential impact and risk mitigation process is in place. The objective of the mechanism is to minimize the impact of risks identified and taking advance actions to mitigate it. The mechanism works on the principles of probability of occurrence and impact, if triggered. A detailed exercise is being carried out to identify, evaluate, monitor and manage both business and non-business risks.

CORPORATE GOVERNANCE:

Your Company strives to incorporate the appropriate standards for corporate governance. However, pursuant to Regulation 15(2) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 the Company is not required to mandatorily comply with the provisions of certain regulations of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and therefore the Company has not provided a separate report on Corporate Governance.

However, Company is complying with few of the exempted regulations voluntarily and details of same are provided in this report under the respective heading.

MANAGEMENT DISCUSSION AND ANALYSIS REPORT:

Management Discussion and Analysis Report for the year under review, as stipulated under Schedule V of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, is presented in a separate section forming part of this Annual Report.

STATUTORY AUDITOR AND THEIR REPORT:

M/s. Parikh & Majmudar, Chartered Accountants (Firm Registration No. 107525W) were re-appointed as Statutory Auditors of your Company at the Thirty first Annual General Meeting held on September 02, 2022, for a term of five consecutive years.

The Report given by the Auditors on the financial statement of the Company is part of this Annual Report. There have been few qualifications given by the Statutory Auditors in their Report to which Board of Directors / RP submits as under;

(1) In respect of outstanding trade payables in foreign currency, the Management/Resolution Professional (RP**)** state that the Company 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.

(2) In respect of accumulated losses and material uncertainty about the going concern, the Company has taken major steps to reduce the cost. Moreover, the Company will continue manufacturing activity of doors Division and laminates division on outsourcing basis.

(3) In respect of No Provision for Interest on Inter Corporate Deposit taken from NBFC in the Books of Accounts, the Company state that effect of interest not being provided due to the company being under Corporate Insolvency Resolution Process (CIRP). According to the law, once CIRP is initiated, a moratorium becomes applicable, and the interest on any loan will stop until the CIRP process is complete with a resolution plan.

(4) In respect of the balance confirmation awaited from the suppliers and customers, the Company has sent mail for balance confirmation to all parties and provide stipulated time to revert with balance confirmation of their books., many parties have sent revert with balance confirmation & few parties did not revert within stipulated time. Hence, we deemed to be assumed that there are no discrepancies.

(5) In respect of non-accounting of certain bank accounts opened by the Resolution Professional ('RP') of the Company during the Ongoing Corporate Insolvency Resolution Process ('CIRP') under the Insolvency and Bankruptcy Code, 2016 ('IBC, 2016') in the books of accounts for the Financial Year 2023-24, the Company states that it inadvertently omitted to account for the bank account opened by the Resolution Professional during the CIRP period. However, the oversight has since been rectified, and appropriate disclosures have been duly made in the books of accounts

SECRETARIAL AUDITOR AND THEIR REPORT:

The Company has appointed M/s. ALAP and Co. LLP, Ahmedabad Practicing Company Secretaries, to conduct the secretarial audit of the Company for the financial year 2025-26, as required under Section 204 of the Companies Act, 2013 and Rules thereunder.

The Secretarial Audit Report for the financial year 2025-26 is annexed to this report as an **Annexure – E**.

There have been few qualifications given by the Secretarial Auditor in their Report.

Sr. No.	Observation	Reply of New Management
1.	The Company has not appointed Company Secretary (Key Managerial Personnel) under Section 203 of the Companies Act, 2013 r.w. Regulation 6 Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 for the period from 01/04/2025 to 25/12/2025.	Present Management would like to bring to your kind attention that the company was under Corporate Insolvency Resolution Process (CIRP) under the Insolvency and Bankruptcy Code, 2016, and has faced significant financial constraints. During the said period, the Company could not appoint a qualified Company Secretary within the prescribed timeline. The erstwhile Resolution Professional / erstwhile

Sr. No.	Observation	Reply of New Management
		management had made efforts to identify and appoint a suitable candidate; however, owing to the CIRP proceedings and the financial condition of the Company, the Company faced difficulties in attracting a suitable candidate. In this regard, a public advertisement was also issued in leading newspapers inviting applications for the position of Company Secretary, but the same did not yield a suitable response at the relevant time. Subsequently, the erstwhile management took steps to address the statutory requirement and appointed Mr. Krumil Dilipbhai Patel as the Company Secretary and Compliance Officer of the Company with effect from December 26, 2025. Thereafter, the Hon'ble National Company Law Tribunal, Ahmedabad Bench, vide its order pronounced on June 18, 2026, approved the Resolution Plan submitted by the Successful Resolution Applicants under Section 31(1) of the IBC. Pursuant to the approval and implementation of the Resolution Plan, the management and Board of Directors of the Company were reconstituted. The present Management has taken note of the observation made by the Secretarial Auditor and is committed to ensuring compliance with the applicable provisions of the Companies Act, 2013 and the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, and to maintaining an effective statutory and regulatory compliance framework going forward.
2.	The requisite Composition of Board of Directors of the Company (minimum 3 Directors in case of Public Company) does not meet Composition requirement specified under relevant section of the Companies Act, 2013 for the period 01/04/2025 to 20/03/2026 due to filing of Form DIR-11 for Resignation by Mr. Mayur Parikh.	Present Management would like to bring to your kind attention that the company was undergoing Corporate Insolvency Resolution Process ("CIRP") during the relevant period and, due to the circumstances prevailing during the CIRP, the requisite composition of the Board of Directors and the Board Committees could not be maintained for certain periods. Subsequently, pursuant to the order dated June 18, 2026 passed by the Hon'ble National Company Law Tribunal, Ahmedabad Bench, approving the Resolution Plan under Section 31(1) of the Insolvency and Bankruptcy Code, 2016, the Board and management of the Company were reconstituted. Pursuant to such reconstitution, the Board of Directors and the requisite Board Committees, including the Audit Committee and the Nomination and Remuneration Committee, have been duly constituted/reconstituted in compliance with the applicable provisions of the Companies Act, 2013. The requisite number of Independent Directors have also been appointed on the Board. The Company has taken note of the observations and is committed to maintaining the requisite composition of the Board and its Committees in accordance with the applicable statutory and regulatory requirements.
3.	The Company has not appointed requisite numbers of Independent Directors on its Board.	
4.	The requisite Composition of Audit Committee and Nomination and Remuneration Committee do not meet Composition requirement specified under relevant sections of the Companies Act, 2013 for the 01/04/2025 to 31/03/2026 due to absence of requisite Independent Directors on Board.	
5.	The Company has not Filed Form DIR-12 for intimating the Resignation of Mr. Mayur Rajendrabhai Parikh, Independent Director of the Company for Completion of his Second term of five Years in the company.	Present Management would like to bring to your kind attention that the Company was undergoing Corporate Insolvency Resolution Process ("CIRP") during the relevant period. Upon completion of the second term of five years, Mr. Mayur Rajendrabhai Parikh, Independent Director of the Company, tendered his resignation and filed Form DIR-11 with the Registrar of Companies ("ROC"), which was taken on record by the ROC.

Sr. No.	Observation	Reply of New Management
		Due to the circumstances prevailing during the CIRP and technical restrictions on the MCA portal, the Company could not file the corresponding Form DIR-12 within the relevant period, as the system did not permit filing on account of the minimum Board composition requirement. However, as on the date of this Report, the Company has duly filed Form DIR-12 with the Registrar of Companies for intimating the resignation of Mr. Mayur Rajendrabhai Parikh, Independent Director of the Company, upon completion of his second term of five years.
6.	The Company had Filed certain e-forms with Registrar of Companies beyond the statutory time period.	Present Management would like to bring to your kind attention that the Company is regularly submitting all the requisite e form with ROC. However, due to oversight, certain e-forms have been submitted with additional fees with minor delays and as on date all the filings have been completed.
7.	The Company paid the annual listing fees to BSE Limited with a delay.	The delay occurred during the period when the Company was undergoing Corporate Insolvency Resolution Process ("CIRP") and was facing financial constraints. The present Management has taken note of the observation and has put in place appropriate measures to ensure effective management of the affairs of the Company. The present Management shall ensure that annual listing fees and other statutory and regulatory dues are duly monitored and paid within the prescribed timelines going forward, so as to ensure timely compliance with the applicable provisions and requirements.
8.	The capturing of some of the UPSI entries in the SDD Software has been done with a delay from the actual date of sharing of UPSI.	Present Management would like to bring to your kind attention that the Company is regularly making UPSI entries in the SDD Software. However, due to oversight, certain entries have been made with minor delays. present Management assure timely entries in the SDD Software in coming period.

REPORTING OF FRAUD:

The Auditors of the Company have not reported any fraud as specified under Section 143(12) of the Companies Act, 2013.

INDIAN ACCOUNTING STANDARDS (IND AS) – IFRS CONVERGED STANDARDS:

Your Company had adopted Ind AS with effect from April 1, 2017 pursuant to Ministry of Corporate Affairs notification dated February 16, 2015 notifying the Companies (Indian Accounting Standard) Rules, 2015. Your Company has provided Ind AS Financials for the year ended March 31, 2026 along with comparable as on March 31, 2025.

COMPLIANCE WITH THE PROVISIONS OF SECRETARIAL STANDARD 1 AND SECRETARIAL STANDARD 2:

The applicable Secretarial Standards, i.e. SS-1 and SS-2, relating to 'Meetings of the Board of Directors' and 'General Meetings', respectively, have been duly complied by your Company.

DETAILS OF THE DESIGNATED OFFICER:

Mr. Krumil Dilipbhai Patel, Company Secretary and Compliance Officer of the company is acting as Designated Officer under Rule (9) (5) of the Companies (Management and Administration) Rules, 2014 w.e.f 26/12/2025.

LARGE ENTITY:

The Board of Directors of the Company hereby confirm that the Company is not a Large Corporate entity in terms of Regulation 50B of SEBI (Issue and Listing of Non-Convertible Securities) Regulations, 2021 (NCS Regulations).

GENERAL DISCLOSURE:

Your Directors state that the Company has made disclosures in this report for the items prescribed in section 134 (3) of the Act and Rule 8 of The Companies (Accounts) Rules, 2014 and other applicable provisions of the act and listing regulations,

to the extent the transactions took place on those items during the year. Your Directors further state that no disclosure or reporting is required in respect of the following items as there were no transactions on these items during the year under review or they are not applicable to the Company;

(i) Details relating to deposits covered under Chapter V of the Act;

(ii) Issue of Equity Shares with differential rights as to dividend, voting or otherwise;

(iii) Issue of shares (including sweat equity shares) to employees of the Company under any scheme save and ESOS;

(iv) Annual Report and other compliances on Corporate Social Responsibility;

(v) There is no revision in the Board Report or Financial Statement;

(vi) Information on subsidiary, associate and joint venture companies;

(vii) one time settlement with any bank or financial institution and

(viii) Voting rights which are not directly exercised by the employees in respect of shares for the subscription/ purchase of which loan was given by the Company (as there is no scheme pursuant to which such persons can beneficially hold shares as envisaged under section 67(3)(c) of the Companies Act, 2013).

APPRECIATIONS AND ACKNOWLEDGEMENT:

Your Directors express their sincere appreciation for the co-operation and assistance received from Shareholders, Bankers, Financial Institutions, Regulatory Bodies, government Authorities, customers and other business constituents during the year under review. The Directors express their sincere thanks to the Resolution Professional and Committee of Creditors of the Company for continuous support during the year. Your Directors also wish to place on record their deep sense of appreciation for the commitment displayed by all executives, officers and staff and look forward to their continued support in future.

Registered office:
Survey No. 275, At & Post: Dhanap N.
H. No. 8, Opp. Ambemata Temple
Gandhinagar 382355

For and on behalf of
BLOOM DEKOR LIMITED
CIN: L20210GJ1992PLC017341

Date: 23/11/2026
Place: Ahmedabad

Karan Singh Surjit Singh Wilkhoo
Managing Director
DIN 09581298

Mr. Hardik Satishbhai Shah
Director
DIN 09176711

Annexure – A

NOMINATION & REMUNERATION POLICY

1. Preface:

Bloom Dekor Limited ("the Company"), in order to attract motivated and retained manpower in competitive market, to harmonize the aspirations of human resources consistent with the goals of the Company and in terms of the provisions of the Companies Act, 2013 and the SEBI (Listing Regulations and Disclosure Requirements) Regulation, 2015 as amended from time to time, this policy on nomination and remuneration of Directors, Key Managerial Personnel and Senior Management has been formulated and recommended by the Nomination and Remuneration Committee and approved by the Board of Directors.

2. Objective:

The Key Objectives of the Nomination and Remuneration Policy would be:

A. To guide the Board in relation to appointment and removal of Directors, Key Managerial Personnel and Senior Management.

B. To evaluate the performance of the members of the Board and provide necessary report to the Board for further evaluation of the Board.

C. To recommend to the Board on Remuneration payable to the Directors, Key Managerial Personnel and Senior Management.

3. Definition:

a) **"Board"** means Board of Directors of the Company.

b) **"Director"** means Directors of the Company.

c) **"Committee"** means the Nomination and Remuneration Committee of the Company as constituted or re-constituted by the Board.

d) **"Company"** means Bloom Dekor Limited.

e) **"Independent Director"** means a Director referred to in Section 149(6) of the Companies Act, 2013.

f) **Key Managerial Personnel** means:

i. Executive Chairperson or Chief Executive Officer and/or Managing Director;

ii. Whole time Director;

iii. Chief Financial Officer;

iv. Company Secretary;

v. Such other Officer as may be prescribed under the applicable statutory provisions / regulations.

g) **"Senior Management"** means personnel of the Company who occupy the position of Head of any department/ division/ unit.

Unless the context otherwise requires, words and expressions used in this policy and not defined herein but defined in Companies Act, 2013 as may be amended from time to time shall have the meaning respectively assigned to them therein.

4. Guiding principles:

The guiding principle is to lay down criteria and terms and conditions with regard to identifying persons who are qualified to become Directors (including Independent Director) and persons who may be appointed in Senior Management and Key Managerial positions and to determine their remuneration.

A. To carry out evaluation of performance of Directors, Key Management Personnel as well as Senior Management Personnel.

B. The level and composition of remuneration and the other terms of employment is reasonable and sufficient to attract, retain and motivate executives of the Company shall be competitive in order to ensure that the Company can attract and retain competent Executives.

C. To determine remuneration based on Company's size and financial position and trends and practice on remuneration prevailing in the similar Industry. When determining the remuneration policy and arrangements for Directors/ KMP's and Senior Management, the Committee considers pay and employment conditions with peers / elsewhere in the competitive market to ensure that pay structures are appropriately aligned and that levels of remuneration remain appropriate in this context.

D. The Committee while designing the remuneration package considers the level and composition of remuneration to be reasonable and sufficient to attract, retain and motivate the person to ensure the quality required to run the company successfully. The Committee considers that a successful remuneration policy must ensure that a significant part of the remuneration package is linked to the achievement of corporate performance targets and a strong alignment of interest with stakeholders.

5. Coverage:

A. Policy on Appointment and Nomination of Directors, Key Managerial Personnel and Senior Management:

1) Appointment criteria and qualifications:

a) The Committee shall identify and ascertain the integrity, qualification, expertise and experience of the person for appointment as Director and KMP and recommend to the Board his / her appointee.

b) A person should possess adequate qualification, expertise and experience for the position he / she is considered for appointment. The Committee has discretion to decide whether qualification, expertise and experience possessed by a person is sufficient / satisfactory for the concerned position.

c) The Company shall not appoint or continue the employment of any person as Wholetime Director who has attained the age of seventy years.

Provided that the term of the person holding this position may be extended beyond the age of seventy years with the approval of shareholders by passing a special resolution based on the explanatory statement annexed to the notice for such motion indicating the justification for extension of appointment beyond seventy years.

d) Any appointment made at Senior Management Level shall be placed before the meeting of the Board of Directors of the Company.

2) Tenure of Employment:

a) Managing Director/Whole-time Director/ Executive Director

The Company shall appoint or re-appoint any person as its Executive Chairperson, Managing Director, Whole-Time Director or Executive Director for a term not exceeding five years at a time. No re-appointment shall be made earlier than one year before the expiry of term.

b) Independent Director

An Independent Director shall hold office for a term up to five consecutive years on the Board of the Company and will be eligible for re-appointment on passing of a special resolution by the Company and disclosure of such appointment in the Board's report.

No Independent Director shall hold office for more than two consecutive terms, but such Independent Director shall be eligible for appointment after expiry of three years of ceasing to become an Independent Director. Provided that an Independent Director shall not, during the said period of three years, be appointed in or be associated with the Company in any other capacity, either directly or indirectly. However, if a person who has already served as an Independent Director for 5 years or more in the Company as on 1st October, 2014 or such other date as may be determined by the Committee as per regulatory requirement, he / she shall be eligible for appointment for one more term of 5 years only.

At the time of appointment of Independent Director it should be ensured that number of Boards on which such Independent Director serves is restricted to seven listed companies as an Independent Director and three listed companies as an Independent Director in case such person is serving as a Whole-time Director of a listed company.

The Committee shall satisfy itself with regard to the independent nature of the Director vis-à-vis the Company so as to enable the Board to discharge its function and duties effectively.

3) Evaluation:

The Committee shall evaluate performance of every Director, KMP and Senior Management Personnel at regular period of one year.

The Board shall take into consideration the performance evaluation Director, KMP and Senior Management Personnel at the time of Re-appointment.

B. Policy on remuneration of Director, KMP and Senior Management Personnel:

1) The remuneration/compensation/commission etc. to the Managing Director, KMP and Senior Management Personnel will be determined by the Committee and recommended to the Board for approval. The remuneration/compensation/ commission etc. shall be subject to the prior/post approval of the shareholders of the Company and Central Government, wherever required.

2) The remuneration and commission to be paid to the Managing Director shall be in accordance with the provisions of the Companies Act, 2013, and the rules made there under.

3) Increments to the existing remuneration / compensation structure may be recommended by the Committee to the Board which should be within the slabs approved by the Shareholders in the case of Managing Director.

4) Where any insurance is taken by the Company on behalf of its Managing Director, Chief Executive Officer, Chief Financial Officer, the Company Secretary and any other employees for indemnifying them against any liability, the premium paid on such insurance shall not be treated as part of the remuneration payable to any such personnel. Provided that if such person is proved to be guilty, the premium paid on such insurance shall be treated as part of the remuneration.

5) Remuneration to Whole-time/ Executive/ Managing Director, KMP and Senior Management Personnel;

a) Fixed pay:

The Managing Director / KMP and Senior Management Personnel shall be eligible for a monthly remuneration as may be approved by the Board on the recommendation of the Committee. The break-up of the pay scale and quantum of perquisites including, employer's contribution to P.F, pension scheme, medical expenses, club fees etc. shall be decided and approved by the Board on the recommendation of the Committee and approved by the shareholders and Central Government, wherever required.

b) Minimum Remuneration:

If, in any financial year, the Company has no profits or its profits are inadequate, the Company shall pay remuneration to its Managing Director in accordance with the provisions of Schedule V of the Companies Act, 2013 and if it is not able to comply with such provisions, with the previous approval of the Central Government.

c) Provisions for excess remuneration:

If any Managing Director draws or receives, directly or indirectly by way of remuneration any such sums in excess of the limits prescribed under the Companies Act, 2013 or without the prior sanction of the Central Government, where required, he / she shall refund such sums to the Company and until such sum is refunded, hold it in trust for the Company. The Company shall not waive recovery of such sum refundable to it unless permitted by the Central Government.

6) Remuneration to Non- Executive / Independent Director;

a) Remuneration / Commission:

The remuneration / commission shall be fixed as per the slabs and conditions mentioned in the Articles of Association of the Company and the Companies Act, 2013 and the rules made thereunder.

b) Sitting Fees:

The Non- Executive / Independent Director may receive remuneration by way of fees for attending meetings of Board or Committee thereof. Provided that the amount of such fees shall not exceed ₹ One lakh per meeting of the Board or Committee or such amount as may be prescribed by the Central Government from time to time.

The Independent Director shall be entitled to reimbursement of expenses for participation in the Board and other meeting.

c) Commission:

Commission may be paid within the monetary limit approved by shareholders, subject to the limit not exceeding 1% of the profits of the Company computed as per the applicable provisions of the Companies Act, 2013.

d) Stock Options:

An Independent Director shall not be entitled to any stock option of the Company.

6. Reward principles and objectives:

Our remuneration policy is guided by a common reward framework and set of principles and objectives as particularly envisaged under section 178 of the Companies Act 2013, inter alia principles pertaining to determining qualifications, positives attributes, integrity and independence etc.

7. Disclosure of Information:

Information on the total remuneration of members of the Company's Board of Directors, Executive Board of Management and senior management may be disclosed in the Company's annual financial statements.

8. Application of the Nomination and Remuneration Policy

This Nomination and Remuneration Policy shall apply to all future employment agreements with members of Company's Senior Management including Key Managerial Person and Board of Directors.

The Remuneration Policy is binding for the Board of Directors. In other respects, the Remuneration Policy shall be of guidance for the Board. The Board of Director reserves the right to modify the policy as and when recommended by the Nomination and Remuneration Committee either in whole or in part without assigning any reason whatsoever.

Annexure – B

FORM NO. AOC-2 - PARTICULARS OF CONTRACTS/ARRANGEMENTS MADE WITH RELATED PARTIES

Disclosure of particulars of contracts/arrangements entered into by the company with related parties referred to in Section 188(1) of the Companies Act, 2013 including certain arm's length transactions under third proviso thereto

A. Details of contracts or arrangements or transactions not at arm's length basis:

There were no contracts or arrangements or transactions entered in to by the Company during the financial year ended on March 31, 2026, which were not at arm's length basis.

B. Details of material contracts or arrangement or transactions at arm's length basis:

Sr. No.	Particulars	RPT – 1	RPT – 2	RPT – 3
1.	**Name(s) of the related party and nature of relationship**	Dr. Sunil Gupta – Managing Director of the Company	Dr. Sunil Gupta – Managing Director of the Company	Dr. Sunil Gupta – Managing Director of the Company
2.	**Nature of contracts/ arrangements/ transactions**	Payment of Office Rent	Reimbursement of Tour expenses	Sale of goods
3.	**Duration of the contracts / arrangements/ transactionss**	F.Y. 2025-26	F.Y. 2025-26	F.Y. 2025-26
4.	**Salient terms of the contracts or arrangements or transactions including the value, if any**	License fees (Rent) shall be paid in advance. All charges to be paid by the Company. Total Transaction Value of Rent Paid – Rs. 19.80 Lakh.	Total transaction value Rs. 0.40 Lakh	Total transaction value at which goods were sold – Rs. 0.30 Lakh
5.	**Date(s) of approval by the Board**	29-05-2025	29-05-2025	29-05-2025
6.	**Amount paid as advances, if any**	-	-	-

Registered office:
Survey No. 275, At & Post: Dhanap N. H. No. 8, Opp. Ambemata Temple Gandhinagar 382355

For and on behalf of
BLOOM DEKOR LIMITED
CIN: L20210GJ1992PLC017341

Date: 23/11/2026
Place: Ahmedabad

Karan Singh Surjit Singh Wilkhoo
Managing Director
DIN 09581298

Mr. Hardik Satishbhai Shah
Director
DIN 09176711

Annexure – C

PARTICULARS OF EMPLOYEES

Disclosures pertaining to remuneration and other details as required under Section 197(12) of the Companies Act, 2013 read with Rules made there under.

A. Information as per Rule 5(1) of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014:

a) The ratio of remuneration of each director to the median remuneration of employees for the financial year and the Percentage increase in remuneration of each director, Chief Financial Officer, Chief Executive Officer, Company Secretary or Manager, if any, in the financial year:

Sr. No.	Name	Designation	Nature of Payment	Ratio against median employee's remuneration	Percentage Increase
1.	Dr. Sunil Gupta	Managing Director	Remuneration	3.23:1.00	(2.98%)
2.	Mrs. Rupal Gupta	Non-Executive Director	Sitting Fees	Not Applicable	Not Applicable
3.	Mrs. Falguni Rajanbhai Shah	Executive Director	Not Applicable	Not Applicable	Not Applicable
4.	Mr. Krumil Patel	Company Secretary	Salary	Not Applicable	Not Applicable

* Ratio against median employee's remuneration in respect of Non-Executive Directors are not provided since they are not being paid any remuneration for serving the Company in capacity of Non-Executive Directors.

b) The percentage increase in the median remuneration of employees in the financial year:

The median remuneration of the employees in current financial year was Increased by 10.14% over the previous financial year.

c) The number of permanent employees on the rolls of the Company: 12 Employees as on March 31, 2026.

d) Average percentile increases already made in the salaries of employees other than the managerial personnel in the last financial year and its comparison with the percentile increase in the managerial remuneration and justification thereof and point out if there are any exceptional circumstances for increase in the managerial remuneration:

On an Average, 20.78% Increase in the average salary of the Employees was made. On the other hand, the remuneration paid to Managing Director was Increased by 2.89% as compared to previous year.

The Board of Directors of the Company affirmed that remuneration of all the Key Managerial Personnel of the Company are as per the Remuneration Policy of the Company.

Registered office:
Survey No. 275, At & Post: Dhanap N.
H. No. 8, Opp. Ambemata Temple
Gandhinagar 382355

For and on behalf of
BLOOM DEKOR LIMITED
CIN: L20210GJ1992PLC017341

Date: 23/11/2026
Place: Ahmedabad

Karan Singh Surjit Singh Wilkhoo
Managing Director
DIN 09581298

Mr. Hardik Satishbhai Shah
Director
DIN 09176711

Annexure – D

CONSERVATION OF ENERGY, TECHNOLOGY ABSORPTION, FOREIGN EXCHANGE EARNINGS AND OUTGO

(Pursuant to Section 134 (3) (m) of the Companies (Accounts) Rules, 2014 and rules made there under)

A. Conservation of energy –

i.) The steps taken or impact on conservation of energy: No major steps have been taken by the Company. However, the Company continues its endeavor to improve energy conservation and utilization.

ii.) The steps taken by the Company for utilizing alternate sources of energy: The Company has not installed any alternate source of energy running on renewable energy source.

iii.) The capital investment on energy conservation equipment: Nil

B. Technology absorption –

i.) The effort made towards technology absorption: Nil

ii.) The benefit derived like product improvement, cost reduction, product development or import substitution: Nil

iii.) in case of imported technology (imported during the last three years reckoned from the beginning of the financial year) -

a. The details of technology imported: NIL

b. The year of import: NA

c. Whether the technology has been fully absorbed: NA

d. If not fully absorbed, areas where absorption has not taken place, and the reasons thereof: NA

iv.) The expenditure incurred on Research and Development: Nil

C. Foreign Exchange Earnings & Expenditure:

i.) Details of Foreign Exchange Earnings: **(₹ in Lakh)**

Sr. No.	Particulars	F.Y. 2025-26	F.Y. 2024-25
1.	Exports of Goods	33.68	24.12

ii.) Details of Foreign Exchange Expenditure: **(₹ in Lakh)**

Sr. No.	Particulars	F.Y. 2025-26	F.Y. 2024-25
1.	Raw Material	9.28	15.60
2.	Foreign Travelling Expenses	-	-

Registered office:
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Gandhinagar 382355

For and on behalf of
BLOOM DEKOR LIMITED
CIN: L20210GJ1992PLC017341

Date: 23/11/2026
Place: Ahmedabad

Karan Singh Surjit Singh Wilkhoo
Managing Director
DIN 09581298

Mr. Hardik Satishbhai Shah
Director
DIN 09176711

SECRETARIAL AUDIT REPORT

Form No. MR-3

For the financial year ended March 31, 2026
[Pursuant to section 204(1) of the Companies Act, 2013 and
Rule 9 of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014]

To,

The Members,

BLOOM DEKOR LIMITED

We have conducted the secretarial audit of the compliance of applicable statutory provisions and the adherence to good corporate practices by BLOOM DEKOR LIMITED (hereinafter called 'the Company'). Secretarial Audit was conducted in a manner that provided us a reasonable basis for evaluating the corporate conducts/statutory compliances and expressing my opinion thereon.

Based on my verification of the Company's books, papers, minute books, forms and returns filed and other records maintained by the Company and also the information provided by the Company, its officers, agents and authorized representatives during the conduct of secretarial audit, we hereby report that in our opinion read with **Annexure - I** forming part of this report, the Company has, during the audit period covering the financial year ended on March 31, 2026, complied with the statutory provisions listed hereunder and also that the Company has proper Board-processes and compliance-mechanism in place to the extent, in the manner and subject to the reporting made hereinafter.

We have examined the books, papers, minute books, forms and returns filed and other records maintained by the Company for the financial year ended on March 31, 2026 according to the provisions of:

i. The Companies Act, 2013 ("the Act") and the rules made there under as applicable;

ii. The Securities Contracts (Regulation) Act, 1956 ("SCRA") and the rules made there under;

iii. The Depositories Act, 1996 and the Regulations and Bye-laws framed there under;

iv. The Foreign Exchange Management Act, 1999 (FEMA) and the rules and regulations made there under to the extent of Foreign Direct Investment;

v. The following Regulations and Guidelines prescribed under the Securities and Exchange Board of India Act, 1992 ("SEBI Act"):-

a) The Securities and Exchange Board of India (Substantial Acquisition of Shares and Takeovers) Regulations, 2011;

b) The Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015;

c) The Securities and Exchange Board of India (Depositories and Participants) Regulations, 2018;

d) The Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 and Listing Agreement entered with BSE Limited; and

vi. The Revised Secretarial Standards issued by the Institute of Company Secretaries of India.

We report that the Company was under Corporate Insolvency Resolution Process (CIRP) pursuant to the provisions of the Insolvency and Bankruptcy Code, 2016. With effect from October 11, 2023, its affairs, business and assets are being managed by, and the powers of the board of directors are vested in, the Resolution Professional (RP), Ms. Vineeta Maheshwari, appointed by Hon'ble National Company Law Tribunal, Ahmedabad Bench, vide order dated October 11, 2023.

Further Hon'ble National Company Law Tribunal, Ahmedabad Bench ("NCLT" / "Adjudicating Authority"), has, vide its order pronounced on 18th June, 2026 in IA (Plan) 8 (AHM) of 2026 in CP IB 127 (AHM) of 2020 approved the Resolution Plan in favor of Mr. Karan Singh Wilkhoo and persons acting in concert ("Successful Resolution Applicant" / "SRA") in respect of the Company under Section 31(1) of the Insolvency and Bankruptcy Code, 2016 ("IBC" / "Code").

During the period under review, the Company has complied with the provisions of the Act, Rules made there under, Regulations, Guidelines etc. mentioned above *except followings;*

1) *The Company has not appointed Company Secretary (Key Managerial Personnel) under Section 203 of the Companies Act, 2013 r.w. Regulation 6 Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 for the period from 01/04/2025 to 25/12/2025; However, the company has appointed Mr. Krumil Dilipbhai Patel as a Company Secretary and Compliance Officer of the Company w.e.f 26/12/2025.*

2) *The requisite Composition of Board of Directors of the Company (minimum 3 Directors in case of Public Company) does not meet Composition requirement specified under relevant section of the Companies Act, 2013 for the period 01/04/2025 to 20/03/2026. However, the Company has Appointed Mrs. Falguni Rajanbhai Shah as Additional Executive Director w.e.f 21/03/2026. Further, as on date of this Report, Composition of Board of Directors of the Company is duly constituted as per relevant provisions of the Companies Act, 2013.*

3) *During the Period under review, the Company has not appointed requisite numbers of Independent Directors on its Board; However as on date of this Report the Company has Appointed requisite numbers of Independent Directors on its Board.*

4) *The requisite Composition of Audit Committee and Nomination and Remuneration Committee do not meet Composition requirement specified under relevant sections of the Companies Act, 2013 for the period 01/04/2025 to 31/03/2026 due to absence of requisite Independent Directors on Board; However as on date of this Report the Company has Appointed requisite numbers of Independent Directors on its Board and requisite Composition of Audit Committee and Nomination and Remuneration Committee duly meet Composition requirement specified under relevant sections of the Companies Act, 2013.*

5) *During the Period under review, the Company has not Filed Form DIR-12 for intimating the Resignation of Mr. Mayur Rajendrabhai Parikh, Independent Director of the Company for Completion of his Second term of five Years in the company; However as on date of this Report Company has Filed Form DIR-12 for intimating the Resignation of Mr. Mayur Rajendrabhai Parikh, Independent Director of the Company for Completion of his Second term of five Years in the company.*

6) *The Company had Filed certain e-forms with Registrar of Companies beyond the statutory time period; and*

7) *The Company paid the annual listing fees to BSE Limited with a delay;*

8) *The capturing of some of the UPSI entries in the SDD Software has been done with a delay from the actual date of sharing of UPSI.*

Further company being engaged in the business of manufacturing of laminate and doors, there are no specific applicable laws to the Company, which requires approvals or compliances under the respective laws. However, the list of few of General laws applicable to the Company which are set out in the **Annexure - II**. We have relied on the representation made by the Company and its officers for system and mechanism framed by the Company for compliances of the said specific acts/rules.

During the Period under review, provisions of the following Acts, Rules, Regulations and Standards were not applicable to the Company;

i. The Securities and Exchange Board of India (Registrars to an Issue and Share Transfer Agents) Regulations, 1993 and circulars/ guidelines/Amendments issued there under; - the Company is not registered as Registrar to an Issue & Share Transfer Agent. However, the Company has appointed Purva Sharegistry (India) Private Limited as Registrar & Share Transfer Agent as per the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015;

ii. The Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018 and circulars/ guidelines/Amendments issued there under;

iii. The Securities and Exchange Board of India (Delisting of Equity Shares) Regulations, 2021 and circulars/ guidelines/Amendments issued there under;

iv. The Securities and Exchange Board of India (Issue and Listing of Non-convertible Securities) Regulations, 2021 and circulars/ guidelines/Amendments issued there under;

v. The Securities and Exchange Board of India (Share Based Employee Benefits and Sweat Equity) Regulations, 2021 and circulars/ guidelines/Amendments issued there under;

vi. The Securities and Exchange Board of India (Buyback of Securities) Regulations, 2018 and circulars/ guidelines/Amendments issued there under; and

vii. The Foreign Exchange Management Act, 1999 and the rules and regulations made there under to the extent of Overseas Direct Investment and External Commercial Borrowings.

We further report that -

The Board of Directors of the Company is not duly constituted with Executive Director, Non-Executive Director, Independent Director and Woman Director in accordance with the act. *The changes in the composition / appointment / re-appointment of the Board of Directors that took place during the period under review were not carried out in compliance with the provisions of the Act.*

Adequate notice is given to all Directors to schedule the Board Meetings, agenda and detailed notes on agenda were sent in advance, and a system exists for seeking and obtaining further information and clarifications on the agenda items before the meeting and for meaningful participation at the meeting.

All decisions at Board Meetings and Committee Meetings were carried out unanimously as recorded in the minutes of the meetings of the Board of Directors or Committees of the Board, as the case may be.

We further report that -

There are adequate systems and processes in the Company commensurate with the size and operations of the Company to monitor and ensure compliance with applicable laws, rules, regulations and guidelines.

For, ALAP & Co. LLP
Company Secretaries
Firm Registration Number: L2023GJ013900
Peer Review Number: 5948/2024

Anand Lavingia
Designated Partner
DIN: 05123678
M. No.: A26458; COP: 11410
UDIN: A026458H001188289

Date: 22/08/2026
Place: Ahmedabad

Notes:

1. This Report is to be read with my letter of even date which is annexed as Annexure - I and Annexure - II and both Annexures forms an integral part of this report

Annexure I

To,

The Members,

BLOOM DEKOR LIMITED

Our report of even date is to be read along with this letter.

1. Maintenance of secretarial records is the responsibility of the management of the Company. Our responsibility is to express an opinion on these secretarial records based on our audit.
2. We have followed the audit practices and processes as were appropriate to obtain reasonable assurance about the correctness of the contents of secretarial records. The verification was done on test basis, on the records and documents provided by the Management of the Company, to ensure that correct facts are reflected in secretarial records. We believe that the processes and practices followed by us provide a reasonable basis for our opinion.
3. In respect of laws, rules and regulations other than those specifically mentioned in our report above, we have limited review, analysis and reporting up to process and system adopted by the Company for compliance with the same and have not verified detailed compliance, submissions, reporting under such laws etc. nor verified correctness and appropriateness thereof including financial records and books of accounts of the Company.
4. Wherever required, we have obtained the Management representation about the compliance of laws, rules and regulations and happening of events etc.
5. The compliance of the provisions of Corporate and other applicable laws, Rules, Regulations, standards and its proper and adequate presentation and submission in prescribed formats is the responsibility of management. Our examination was limited to the verification of procedures on test basis and not its one to one content.
6. The Secretarial Audit report is neither an assurance as to compliance in totality or the future viability of the Company nor of the efficacy or effectiveness with which the management has conducted the affairs of the Company.

For, ALAP & Co. LLP
Company Secretaries
Firm Registration Number: L2023GJ013900
Peer Review Number: 5948/2024

Anand Lavingia
Designated Partner
DIN: 05123678
M. No.: A26458; COP: 11410
UDIN: A026458H001188289

Date: 22/08/2026
Place: Ahmedabad

Annexure II

LIST OF MAJOR GENERAL ACTS APPLICABLE TO THE COMPANY

1. The Contract Labour (Regulation and Abolition) Act, 1970 & Rules there under, as amended from time to time
2. The Employee Provident Fund and Miscellaneous Provisions Act, 1951 & Employees Provident Funds Scheme, 1952, as amended from time to time
3. The Industrial Employment (Standing Orders) Act, 1946 & Rules there under, as amended from time to time
4. The Maternity Benefit Act, 1961 & Rules there under, as amended from time to time
5. The Minimum Wages Act, 1948 & Rules there under, as amended from time to time
6. The Workmen's Compensation Act, 1923 & Rules there under, as amended from time to time
7. The Payment of Bonus Act, 1965 & the Payment of Bonus Rules, 1975, as amended from time to time
8. The Payment of Gratuity Act and the Payment of Gratuity (Central) Rules, 1972, as amended from time to time
9. The Payment of Wages Act, 1936 & Rules there under, as amended from time to time The Employees' State Insurance Act, 1948
10. The Employees' State Insurance (General) Regulation, 1950, as amended from time to time
11. The Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013, as amended from time to time
12. The Labour Welfare Fund Act/Rules, as amended from time to time
13. The Shops and Establishment Act/Rules, as amended from time to time
14. The Environment Protection Act, 1986 and Environment (Protection) Rules, 1986, as amended from time to time
15. The Indian Contract Act, 1872, as amended from time to time
16. The Negotiable Instrument Act, 1881, as amended from time to time
17. The Arbitration & Conciliation Act, 1996, as amended from time to time
18. The Trade Marks Act, 1999 under Intellectual Property Law, as amended from time to time
19. The Gujarat Stamp Act, 1958, as amended from time to time
20. The Insolvency and Bankruptcy Code, 2016 and Regulations made thereunder and as amended from time to time.

MANAGEMENT DISCUSSION AND ANALYSIS REPORT

The Company was in Corporate Insolvency Resolution Process ("CIR Process" or "CIRP") under the provisions of the Insolvency and Bankruptcy Code, 2016 hence, opportunity and threats, developments, risk and concerns and ratios has not been provided separately as required under Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("Listing Regulations").

GLOBAL ECONOMY:

The global economy recorded modest growth of approximately 3.4% in 2025, compared to 3.3% in 2024, despite heightened uncertainty arising from the US tariff measures announced in April 2025. While subsequent trade agreements partially eased the initial tariff impact, effective tariff rates remained above pre-2025 levels, contributing to increased uncertainty in global trade and investment.

Advanced economies registered a marginal improvement in growth, rising from 1.8% in 2024 to 1.9% in 2025. Emerging market and developing economies demonstrated greater resilience, with growth increasing from 4.3% in 2024 to 4.4% in 2025.

Global inflation continued its broad-based downward trajectory during 2025, declining to an estimated 4.1% from 5.8% in 2024, supported by easing price pressures across several economies. However, persistent trade-related uncertainties and evolving global economic conditions continued to pose challenges to the pace and sustainability of the global recovery.

Regional growth (%)	**2025**	**2024**
World output	3.4	3.3
Advanced economies	1.9	1.8
Emerging and developing economies	4.4	4.3

(**Source**: **IMF**, https://www.un.org/)

PERFORMANCE OF THE MAJOR ECONOMIES:

United States: GDP growth of 2.1% in 2025 compared to 2.8% in 2024.

China: GDP growth was 5.0% in 2025 compared to 5.0% in 2024.

United Kingdom: GDP growth was 1.3% in 2025 compared to 1.1% in 2024.

Japan: GDP growth was 1.2% in 2025 compared to (0.2) % in 2024.

Germany: GDP growth was 0.2% in 2025 compared to a -0.5% in 2024.

OUTLOOK :

Given the uncertainty surrounding the global economic environment, the IMF World Economic Outlook has adopted a "reference forecast" rather than a conventional baseline scenario. The reference forecast assumes that the ongoing conflict remains contained in terms of its duration, intensity and geographic reach, with related disruptions gradually easing by mid-2026, broadly in line with commodity futures prices prevailing as of March 10, 2026.

Under this reference scenario, global economic growth is projected at 3.1% in 2026 and 3.2% in 2027. Global inflation is expected to increase moderately to 4.4% in 2026, before easing to 3.7% in 2027. These projections remain subject to significant downside risks arising from geopolitical developments, trade-related uncertainties, commodity price volatility and evolving global financial conditions.

INDIAN ECONOMIC REVIEW:

The Indian economy continued to demonstrate strong resilience and robust growth during FY 2025–26. India's real GDP grew by 7.7% in FY 2025–26, compared with 7.1% in FY 2024–25, supported by healthy domestic consumption and strengthening investment activity. The sustained momentum reinforces India's position as one of the fastest-growing major economies globally.

India's real GDP at constant prices was estimated at ₹323.12 lakh crore in FY 2025–26, compared with ₹299.89 lakh crore in FY 2024–25, reflecting continued expansion in economic activity and underlying domestic demand.

Growth of the Indian economy

	FY23	FY24	FY25	FY26
Real GDP growth (%)	**7.0***	**7.2**	**7.1**	**7.7**

E: Estimated. Note: FY24 figure restated under new base year 2022–23. (Source: MoSPI)

* The FY23 figure (7.0%) is from the old base year series (2011–12) as the new series back-data for FY23 will only be available after December 2026.

Growth of the Indian economy quarter by quarter, FY 2025-26

	Q1FY26	Q2FY26	Q3FY26	Q4FY26
Real GDP growth (%)	**7.0***	**7.2**	**7.1**	**7.7**

Note: Q2 revised upward from 8.2% and Q3 from 7.35% under the new base year 2022–23 series released February 27, 2026. Q4 remains an estimate.

(Source: MoSPI)

CAPITAL FLOWS AND MARKET BEHAVIOUR

India's capital markets witnessed heightened volatility during FY 2025–26 amid global geopolitical and trade-related uncertainties. Foreign Portfolio Investors (FPIs) remained cautious and recorded net outflows of approximately ₹1.8 trillion, representing their largest annual withdrawal in over three decades. This was, however, partly offset by strong participation from Domestic Institutional Investors (DIIs), which recorded inflows of approximately ₹8.50 trillion, underscoring the increasing depth, resilience and maturity of India's domestic capital markets.

India's overall market capitalisation declined by approximately 8% year-on-year to US$4.5 trillion in FY 2025–26, compared with US$4.83 trillion in FY 2024–25. The decline was largely attributable to heightened geopolitical tensions, particularly the ongoing conflict in West Asia, along with concerns surrounding potential tariff measures by the United States. These developments weighed on global investor sentiment and contributed to increased volatility across financial markets.

INDIA'S GROWTH STORY

Real Gross Value Added (GVA), which measures economic output excluding taxes and subsidies, grew 7.9% in FY26, compared with 7.3% in FY25. At current prices, nominal GVA rose 9.1% to H314.87 lakh crore from H288.54 lakh crore a year earlier.

The tertiary services sector remained a key growth driver, expanding by 9.0 percent in FY26 and increasing its share in nominal gross value added to 54.3 percent from 52.8 percent in FY25, supported by broad-based momentum across segments.

During FY26, financial, real estate, IT and professional services grew by 9.9 percent, while trade, hotels, transport, communication and broadcasting recorded a strong 10.1 percent growth, and public administration and other services expanded by 5.8 percent.

The secondary sector grew 9.1 percent, accelerating from 8.0 percent in the previous year, driven by manufacturing alongside construction growth of 7.1 percent. This combination of services-led scale and manufacturing acceleration is shaping a more balanced and resilient economic structure.

WOOD PANEL INDUSTRY OVERVIEW:

The wood-based panel industry, comprising laminates, plywood, MDF, particleboard, veneers, engineered flooring and doors, plays a critical role in the furniture, construction and interior industries. Demand continues to grow, driven by urbanisation, residential and commercial construction, modular furniture and increasing preference for cost-effective engineered wood products.

The Asia-Pacific region remains a key growth market, led by China, India, Japan and ASEAN economies. At the same time, stricter environmental and product-safety standards are encouraging manufacturers to adopt sustainable raw materials, low-emission products, recycled wood and cleaner technologies.

In India, the industry is transitioning from a fragmented and unorganised structure towards a more formalised, compliant and technology-driven ecosystem. The implementation of the BIS Quality Control Order (QCO) in 2025 covering key wood-based products is expected to encourage domestic manufacturing and improve product quality. Further, continued investments in housing, infrastructure and urban development are expected to support sustained demand for plywood, MDF, particleboard, laminates and other interior solutions.

THE WOOD PANEL INDUSTRY CAN BE DIVIDED INTO THE FOLLOWING SEGMENTS:

Decorative laminates: The global decorative laminates market was valued at approximately US$8.62 billion in 2025 and is projected to reach US$10.30 billion by 2031, registering a CAGR of around 3.01%. Demand is primarily driven by residential applications, while commercial segments such as offices, retail and hospitality are witnessing faster growth, supported by renovation activity, modular construction and increasing preference for sustainable and low-VOC materials.

In India, the decorative laminates market was valued at approximately ₹13,300 crore. Growth continues to be supported by strong housing activity, commercial real estate development and increasing adoption of modular furniture. Rising consumer preference for premium finishes, advancements in digital printing and expanding distribution networks across Tier-II and Tier-III cities are further supporting market formalisation and long-term growth.

Plywood: The global plywood market was valued at approximately US$ 56.63 billion in 2025 and is projected to reach US$ 71.86 billion by 2030, registering a CAGR of around 4.88%. Growth is being driven by rising demand from construction and furniture manufacturing, along with increasing adoption of modular and prefabricated structures. Growing emphasis on sustainable sourcing and low-emission manufacturing is further supporting the organised plywood sector.

In India, the plywood market was valued at approximately ₹30,000 crore, with growth supported by expanding residential and commercial construction, government housing initiatives and the implementation of BIS Quality Control Orders. Increasing demand from Tier-II and Tier-III cities is also broadening the market and creating opportunities for organised manufacturers.

DISCUSSION ON FINANCIAL PERFORMANCE WITH RESPECT TO OPERATIONAL PERFORMANCE:

The net revenue from operations increased to ₹515.77 lakhs during the financial year under review as against ₹ 451.78 lakhs in the previous year, registering a growth of 14.16%. The increase in revenue was primarily attributable to higher domestic sales of Laminates and Doors.

The Company reported a Loss Before Tax of ₹117.60 lakhs for the current year as against a Loss Before Tax of ₹138.44 lakhs in the previous year, reflecting an improvement in operating performance. The Loss After Tax stood at ₹87.58 lakhs as compared to ₹103.45 lakhs in the previous year, indicating a reduction in the overall loss during the year.

HUMAN RESOURCE:

Equipping Bloom with an engaged and productive workforce is essential to our success. We look for commitment, skills and innovative approach in people. In assessing capability, we consider technical skills and knowledge that have been acquired through experience and practice, along with mental processing ability, social process skills and their application.

We continue to invest in developing a pipeline of future talent and nurture them. As part of this process, we provide development and training opportunities to our workforce, which motivates and encourages them to grow in their work.

As on March 31, 2026 the company has 12 employees at its manufacturing plants and administrative office. The Company has been maintaining cordial and healthy Industrial Relations, which has helped to a great extent in achieving the upper growth.

ADEQUACY OF INTERNAL CONTROL AND SYSTEMS:

The Company has internal controls aimed at achieving efficiency in operations, optimum utilization of resources, effective monitoring and compliance with all applicable laws. The Management Audit Team undertakes extensive checks, process reviews and also conducts internal audits. The Audit Committee of the Board reviews major findings in the internal audit reports as well as the adequacy of internal controls.

CAUTIONARY STATEMENT:

This statement made in this section describes the Company's objectives, projections, expectation and estimations which may be 'forward-looking statements' within the meaning of applicable securities laws and regulations.

INDEPENDENT AUDITORS' REPORT

TO,

THE MEMBERS OF

BLOOM DEKOR LIMITED

Report on the Audit of the Standalone IND AS Financial Statements

Qualified Opinion

We have audited the accompanying standalone IND AS financial statements of **BLOOM DEKOR LIMITED (UNDER CIRP)** (the "Company"), which comprise the Balance Sheet as at March 31, 2026, the Statement of Profit and Loss (including Other Comprehensive Income), the Statement of Changes in Equity and the Statement of Cash Flows for the year ended on that date and a summary of material accounting policies and other explanatory information (hereinafter referred to as the "standalone financial statements").

In our opinion and to the best of our information and according to the explanations given to us, except for the effects of the matter described in the Basis for *Qualified Opinion* section of our report, the aforesaid standalone financial statements give the information required by the Companies Act, 2013 (the "Act") in the manner so required and give a true and fair view in conformity with the Indian Accounting Standards prescribed under section 133 of the Act read with the Companies (Indian Accounting Standards) Rules, 2015, as amended, ("Ind AS") and other accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2026 and its Losses, total comprehensive income, changes in equity and its cash flows for the year ended on that date.

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/ 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 year ended 31st March, 2026 for non-compliance with any provisions under FEMA Act, 1999 or any other applicable laws. (Refer Note No. 37 of Standalone IND AS Financial Statement)

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 lND AS 109 'Financial Instruments. (Refer to note 40 of Standalone IND AS Financial Statement)**

We conducted our audit 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 Statements 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 statements under the provisions of the Act and the Rules made 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 audit opinion on the standalone IND AS financial statements.

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 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. However, as the company's Resolution plan is approved by the Committee of Creditors and pending for approval by Hon'ble NCLT Ahmedabad Bench, the going concern of the Company shall continue upon the approval of Resolution plan. (Refer Note No. 38 of Standalone IND AS Financial Statement)

Our opinion is not modified on the above matter**.**

Key Audit Matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the standalone IND AS financial statements of the current period. These matters were addressed in the context of our audit of the standalone IND AS financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters.

We have determined that there are no key audit matters to communicate in our report.

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 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. However, as the company's Resolution plan is approved by the Committee of Creditors and pending for approval by Hon'ble NCLT Ahmedabad Bench, the going concern of the Company shall continue upon the approval of Resolution plan. (Refer Note No. 38 of Standalone IND AS Financial Statement)

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. (Refer to Note no. 31 of Standalone IND AS financial statements).**

Our opinion is not modified on the above matters.

OTHER MATTER

1. **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 for Adjudication before the Hon'ble NCLT, Ahmedabad bench as on the date. (Refer Note 41 of Notes forming part of the Standalone IND AS financial statements)**

Information Other than the Financial Statements and Auditor's Report Thereon

The Company's Board of Directors**/** Resolution Professional (RP) is responsible for the other information. The other information comprises the information included in the Annual Report, but does not include the standalone IND AS financial statements and our auditor's report thereon.

Our opinion on the standalone IND AS financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the standalone IND AS financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the standalone financial statements or our knowledge obtained during the course of our audit or otherwise appears to be materially misstated. If, based on the work we have performed, we conclude that there is a material misstatement of this other information; we are required to report that fact. We have nothing to report in this regard.

Responsibilities of Management and Those Charged with Governance for the Standalone IND AS Financial Statements

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 as Interim 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 Resolution Professional (RP) as per the Provisions of the Insolvency and Bankruptcy Code, 2016. Accordingly, the Resolution Professional (RP) is conducting the CIRP and looking after the affairs of the company.

The Company's Management and Board of Directors/Resolution Professional (RP) is responsible for the matters stated in section 134(5) of the Act with respect to the preparation of these standalone IND AS financial statements that give a true and fair view of the state of affairs, profit or loss and other comprehensive income, changes in equity and cash flows of the

Company in accordance with the applicable IND AS specified under section 133 of the Act read with relevant rules issued there under and other accounting principles generally accepted in India. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding 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 management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors /Resolution Professional (RP) are also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Standalone IND AS Financial Statements

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 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 these standalone IND AS financial statements.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the standalone 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 financial 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 the 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 financial statements 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.

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the standalone Ind AS financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

Report on Other Legal and Regulatory Requirements

1. As required by section 197(16) of the Act as amended, in our opinion and to the best of our information and according to the explanation given to us, we report that the remuneration paid by the company to its directors during the year in accordance with the provisions of section 197 of the act read with schedule V to the Act.
2. As required by the Companies (Auditor's Report) Order, 2020 (the "Order") issued by the Central Government in terms of Section 143(11) of the Act, we give in **"Annexure A"** a statement on the matters specified in paragraphs 3 and 4 of the Order.
3. As required by Section 143(3) of the Act, based on our audit we report that:
   a) We have sought and except for the matters described in the Basis for Qualified opinion, obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.
   b) Except for the possible effects of the matter described in the Basis for Qualified opinion paragraph above, In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books.
   c) The standalone Balance Sheet, the standalone Statement of Profit and Loss including Other Comprehensive Income, standalone Statement of Changes in Equity and the standalone Statement of Cash Flows dealt with by this Report are in agreement with the books of account.
   d) In our opinion, the aforesaid standalone financial statements comply with the IND AS specified under Section 133 of the Act.

e) The matters described in the paragraph on Basis of Qualified opinion and Emphasis of matters, in our opinion, may have adverse effect on the functioning of the company.

f) On the basis of the written representations received from the directors as on March 31, 2026 taken on record by the Board of Directors/ Resolution Professional (RP), none of the directors is disqualified as on March 31, 2026 from being appointed as a director in terms of Section 164(2) of the Act.

g) With respect to the adequacy of the internal financial controls with reference to the standalone financial statements of the Company and the operating effectiveness of such controls, refer to our separate Report in **"Annexure B"**. Our report expresses an unmodified opinion on the adequacy and operating effectiveness of the Company's internal financial controls with reference to the standalone financial statements.

h) With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, as amended, in our opinion and to the best of our information and according to the explanations given to us

(i) The Company has disclosed the impact of pending litigations on its financial position in the standalone Ind AS Financial Statements (Refer Note No 27 to the Standalone Ind AS Financial Statements.

(ii) The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses

(iii) There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company.

(iv) (a) The Management has represented that, to the best of its knowledge and belief, no funds (which are material either individually or in the aggregate) have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the Company to or in any other person or entity, including foreign entity ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, whether, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Company ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries;

(b) The Management has represented, that, to the best of its knowledge and belief, no funds (which are material either individually or in the aggregate) have been received by the Company from any person or entity, including foreign entity ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the Company shall, whether, directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries;

(c) Based on the audit procedures that have been considered reasonable and appropriate in the circumstances, nothing has come to our notice that has caused us to believe that the representations under sub-clause (i) and (ii) of Rule 11(e), as provided under (a) and (b) above, contain any material misstatement.

(v) The company has not declared and paid any Interim divided nor has proposed any final dividend during the previous year, and hence the question of Compliance and applicability of Section 123 of the Companies Act does not arise.

(vi) Based on our examination, which included test checks, the Company has used accounting software for maintaining its books of accounts which has a feature of recording audit trail (edit log) facility and the same has operated throughout the year for all relevant transactions recorded in the software. Further, during the course of our audit we did not come across any instance of the audit trail feature being tampered with. The audit trail has been preserved by the Company as per the statutory requirements for record retention.

For, Parikh & Majmudar
Chartered Accountants
FRN - 107525W

[CA SATWIK DURKAL]
PARTNER
Membership No. 107628
UDIN: 26107628RDIDJJ2379

Place: Ahmedabad
Date: 25-05-2026

ANNEXURE 'A' TO THE INDEPENDENT AUDITOR'S REPORT

(Referred to in paragraph 2 under 'Report on Other Legal and Regulatory Requirements' section of our report to the Members of BLOOM DEKOR LIMITED of even date)

With reference to the Annexure A, referred to in the Independent Auditors Report to the members of the Company on the Standalone IND AS financial statements for the year ended on 31st March, 2026, we report following:

i.

(a) (A) The Company has maintained proper records showing full particulars, including quantitative details and situation of Property, Plant and Equipment.

(B) The Company has maintained proper records showing full particulars of intangible assets.

(b) According to the information and explanations given to us, the property, plant and equipment are physically verified in a phased manner by the management during the year, which, in our opinion is reasonable having regard to the size of the Company and nature of its assets. No material discrepancies were noticed on such verification.

(c) According to the information and explanations given to us, the company does not hold any immovable property (Other than properties where the company is the lessee and the lease agreements are duly executed in favour of the lessee)

(d) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company has not revalued any of its Property, Plant and Equipment (Including Right to Use assets) and Intangible assets during the year.

(e) According to the information and explanations given to us and on the basis of our examination of the records of the Company, No proceedings have been initiated during the year or are pending against the Company as at March 31, 2026 for holding any benami property under the Benami Transactions (Prohibition) Act, 1988 (as amended in 2016) and rules made thereunder.

ii. (a) As explained to us, the inventories were physically verified by the management at reasonable intervals during the year (except for the goods lying with third party). In our opinion the frequency of verification is reasonable and the coverage and procedure of such verification by the management is appropriate. As explained to us, there were no discrepancies of 10% or more in aggregate for each class on physical verification of inventory as compared to the book records.

(b) The Company has not been sanctioned working capital limits in excess of Rs. Five crores in aggregate at any point of time during the year from banks on the basis of security of the current assets & hence reporting under clause 3(ii)(b) of the order is not applicable.

iii. According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company has not made investments in, provided any guarantee or security or granted any loans or advances in nature of loans, secured or unsecured to companies, firms, limited liability partnerships or any other parties. Accordingly, clause 3(iii) (a) (A), (B), (b), (c), (d) (e) and (f) of the order are not applicable.

iv. According to the information and explanations given to us and on the basis of our examination of the records of the Company, the company has not made any investment or given guarantee or security during the year under review. Accordingly, clause 3(iv) of the order is not applicable.

v. The Company has not accepted any deposits from the public during the year under review. Accordingly, clause 3(v) of the Order is not applicable.

vi As explained to us, the Central Government has not prescribed the maintenance of Cost records under sub section (1) of section 148 of the companies Act, 2013. Accordingly, clause 3(vi) of the Order is not applicable.

vii.

(a) The company does not have liability in respect of Service Tax; Duty of excise, Sales tax and value added tax during the year since effective 1st July 2017; these statutory dues has been subsumed in to Goods & Service Tax.

According to the information and explanations given to us and on the basis of our examination of the records of the Company, amounts deducted/ accrued in the books of account in respect of undisputed statutory dues including provident fund, ESIC, income-tax, duty of customs, Goods & Service Tax, cess and other material statutory dues have generally not been regularly deposited during the year by the Company with the appropriate authorities.

According to the information and explanations given to us, no undisputed amounts payable in respect of provident fund, ESIC, income tax, duty of customs, Goods & Service Tax, cess and other material statutory dues were in arrears as at 31st March 2026 for a period of more than six months from the date it became payable.

(b) According to the information and explanations given to us and on the basis of our examination of the records of the company, statutory dues of Income Tax and Central Excise Duty which have not been deposited by the Company on account of dispute are as follows:

Sr. No	**Name of the statue**	**Nature of Dues**	**Financial year to which it relates**	**Forum where the dispute is pending**	**Amount in lakhs**
1	Income tax act 1961	Income tax	2016-17	Commissioner of Income Tax (Appeals)	NIL (*)
2	Income Tax act 1961	Income Tax	2017-18	Commissioner of Income Tax (Appeals)	9.40
3	Central Excise	Excise Duty	2009-10 to 2012-13	ASSISTANT COMMISSIONER CGST	46.38
4	Central Excise	Excise Duty	F.Y.2016-17	ASSISTANT COMMISSIONER CGST	36.36

(*) Amount adjusted against the refund and hence NIL.

According to the information and explanations given to us and on the basis of our examination of the records of the Company has not surrendered or disclosed any transaction, previously unrecorded income in the books of account, in the

viii. tax assessments under the Income tax Act, 1961, as income during the year.

ix. (a) As explained to us, During the year, The company has defaulted in repayment of loans or borrowings to non-banking financial institution as under:

Nature of borrowing including debt securities	Name of Lender	Amount not paid on due date (Amt in Lakhs)	Whether Principal or Interest	No. of days delay or unpaid	Remarks, if any
Inter Corporate Deposit	Goenka Business & Finance Limited (Assignee of M/s Sampati Securities Limited)	25.00	Principal	789 Days	The Company is undergoing CIRP Process and moratorium u/s 14 of the IB Code is in place, refer Note 41 of standalone IND AS financial statement.
Inter Corporate Deposit (Interim Finance)		25.00	Principal	30 Days	

(b) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company has not been declared wilful defaulter by any bank or financial institution or government or any government authority.

(c) According to the information and explanation given to us, The Company has not taken any term loan during the year and accordingly, reporting under clause 3(ix) (c) of the Order is not applicable.

(d) *According to the information and explanations given to us and on an overall examination of the financial statements of the Company, we report that funds raised on short - term basis of Rs. 96.01 Lakhs have, prima facie, been used for long-term purposes by the Company.*

(e) According to the information and explanations given to us, the company does not have subsidiaries, associates or joint ventures. Accordingly, clause 3(ix)(e) of the Order is not applicable.

(f) According to the information and explanations given to us, the company does not have subsidiaries, associates or joint ventures. Accordingly, clause 3(ix)(f) of the Order is not applicable.

x. (a) The Company has not raised moneys by way of initial public offer or further public offer (including debt instruments) during the year. Accordingly, clause 3(x)(a) of the Order is not applicable.

(b) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company has not made any preferential allotment or private placement of shares or convertible debentures (fully or partly or optionally) during the year. Accordingly, clause 3(x)(b) of the Order is not applicable.

xi. (a) According to the information and explanations given to us, no fraud by the Company or on the Company by its officers or employees has been noticed or reported during the course of our audit.

(b) According to the information and explanations given to us, no report under sub-section (12) of section 143 of the Companies Act has been filed in Form ADT - 4 as prescribed under rule 13 of Companies (Audit and Auditors) Rules, 2014 with the Central Government.

(c) As represented by the management, there are no whistle blower complaints received by the company during the year.

xii. According to the information and explanations given to us, the Company is not a Nidhi Company. Accordingly, clause 3(xii) of the Order is not applicable.

xiii. In our opinion and according to the information and explanations given to us, transactions with the related parties are in compliance with sections 177 and 188 of the Act where applicable and details of such related party transactions have been disclosed in the financial statements as required by the applicable accounting standards.

xiv. (a) Based on information and explanations provided to us and our audit procedures, in our opinion the Company has an adequate internal audit system commensurate with the size and the nature of the entity.

(b) We have considered, the internal audit reports for the year, of the Company issued till date for the period under audit.

xv. In our opinion and according to the information and explanations given to us, the Company has not entered into non-cash transactions with directors or persons connected to its directors and hence, provisions of section 192 of the Act, are not applicable to the company.

xvi. (a) The Company is not required to be registered under section 45-IA of the Reserve Bank of India Act, 1934. Accordingly, 3(xvi)(a) and 3(xvi) (b) of the Order are not applicable.

(b) The Company is not a Core Investment Company (CIC) as defined in the regulations made by the Reserve bank of India. Accordingly, 3(xvi)(c) of the Order is not applicable.

(c) The Company is not part of any group [as defined in the regulations made by Reserve Bank of India]. Accordingly, the requirements of clause 3(xvi)(d) are not applicable.

xvii. ***After Considering the effect of our audit qualification reported under paragraph 2 of the Basis for Qualified Opinion section of our audit report, the Company has incurred cash losses amounting to Rs. 82.35 lakhs during the financial year covered by our audit and had incurred cash loss of Rs. 61.25 lakhs in the immediately preceding financial year.***

xviii. There has been no resignation of the statutory auditors of the Company during the year. Accordingly, clause 3(xviii) of the Order is not applicable.

xix. *According to the information and explanations given to us, On the basis of the financial ratios, ageing and expected dates of realisation of financial assets and payment of financial liabilities, other information accompanying the financial statements and our knowledge of the Board of Directors and Management plans and based on our examination of the evidence supporting the assumptions, we believe that material uncertainty exists as on the date of the audit report indicating that Company is not capable of meeting its liabilities existing at the date of balance sheet as and when they fall due within a period of one year from the balance sheet date.*

xx. According to the information and explanations given to us by the management, the Corporate Social Responsibility (CSR) is not applicable to the company as per section 135 of the Act. Accordingly, clause 3(xx)(a) and (b) of the Order are not applicable.

For, Parikh & Majmudar
Chartered Accountants
FRN - 107525W

[CA SATWIK DURKAL]
PARTNER
Membership No. 107628
UDIN: 26107628RDIDJJ2379

Place: Ahmedabad
Date: 25-05-2026

ANNEXURE "B" TO THE INDEPENDENT AUDITOR'S REPORT

(Referred to in paragraph 3(g) under 'Report on Other Legal and Regulatory Requirements' section of our report to the Members of BLOOM DEKOR LIMITED (UNDER CIRP) of even date)

Report on the Internal Financial Controls Over Financial Reporting under Clause (i) of sub-section 3 of Section 143 of the Companies Act, 2013 (the "Act")

We have audited the internal financial controls with reference to Standalone Ind AS financial statements of **BLOOM DEKOR LIMITED** (the "Company") as of March 31, 2026 in conjunction with our audit of the standalone IND AS financial statements of the Company for the year ended on that date.

Management's Responsibility for Internal Financial Controls

The Management/Resolution Professional (RP) of the Company is responsible for establishing and maintaining internal financial controls based on the internal control with reference to Standalone IND AS financial statements criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls with reference to Standalone IND AS financial statements issued by the Institute of Chartered Accountants of India (the "ICAI"). These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to company's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Act.

Auditor's Responsibility

Our responsibility is to express an opinion on the Company's internal financial controls with reference to Standalone IND AS financial statements of the Company based on our audit. We conducted our audit in accordance with the Guidance Note on Audit of Internal Financial Controls with reference to Standalone Ind AS financial statements (the "Guidance Note") issued by the ICAI and the Standards on Auditing prescribed under Section 143(10) of the Companies Act, 2013, to the extent applicable to an audit of internal financial controls. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls with reference to Standalone IND AS financial statements was established and maintained and if such controls operated effectively in all material respects.

Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls system with reference to Standalone IND AS financial statements and their operating effectiveness. Our audit of internal financial controls with reference to Standalone Ind AS financial statements included obtaining an understanding of internal financial controls with reference to Standalone Ind AS financial statements, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error.

We believe that the audit evidence we have obtained, is sufficient and appropriate to provide a basis for our audit opinion on the Company's internal financial controls with reference to the standalone IND AS financial statement.

Meaning of Internal Financial Controls with reference to standalone IND AS financial statement

A company's internal financial control with reference to Standalone IND AS financial statements is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A company's internal financial control with reference to Standalone IND AS financial statements includes those policies and procedures that (1) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company; (2) provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with authorisations of management and directors of the company; and (3) provide reasonable assurance regarding prevention or timely detection of unauthorised acquisition, use, or disposition of the company's assets that could have a material effect on the standalone IND AS financial statements.

Inherent Limitations of Internal Financial Controls with reference to standalone IND AS financial statement

Because of the inherent limitations of internal financial controls with reference to Standalone IND AS financial statements, including the possibility of collusion or improper management override of controls, material misstatements due to error or fraud may occur and not be detected. Also, projections of any evaluation of the internal financial controls with reference to Standalone Ind AS financial statements to future periods are subject to the risk that the internal financial control over financial reporting may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

Opinion

In our opinion, to the best of our information and according to the explanations given to us, the Company has, in all material respects, an adequate internal financial controls system with reference to Standalone IND AS financial statements and such internal financial controls with reference to Standalone IND AS financial statements were operating effectively as at March 31, 2026, based on the criteria for internal financial control with reference to Standalone IND AS financial statements established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls with reference to Standalone IND AS financial statements ng issued by the ICAI.

For, Parikh & Majmudar
Chartered Accountants
FRN - 107525W

[CA SATWIK DURKAL]
PARTNER
Membership No. 107628
UDIN: 26107628RDIDJJ2379

Place: Ahmedabad
Date: 25-05-2026

BLOOM DEKOR LIMITED
CIN: L20210GJ1992PLC017341
BALANCE SHEET AS AT MARCH 31, 2026

(₹ In Lakh)

Particulars	Note No.	As at March 31, 2026	As at March 31, 2025
ASSETS			
Non-Current Assets			
Property, Plant and Equipment	2	152.24	181.19
Capital work-in-progress		-	-
Investment Property		-	-
Goodwill		-	-
Other Intangible Assets	2	0.44	0.44
Intangible assets under development		-	-
Biological Assets other than bearer plants		-	-
Right-of-Use Asset	2	9.10	18.29
Financial Assets			
(i) Investments	3	-	-
(ii) Trade Receivables	3A	389.60	381.90
(iii) Other Financial Assets	4	1.64	1.71
Deferred Tax Assets (Net)	16	606.27	576.41
Other Non-Current Assets	5	63.27	59.59
Total Non- Current Assets		**1,222.57**	**1,219.53**
Current Assets			
Inventories	6	179.42	235.38
Financial Assets			
(i) Investments		-	-
(ii) Trade Receivables	7	90.81	19.68
(iii) Cash and Cash Equivalents	8	88.47	151.16
(iv) Bank balances other than(iii) above		-	-
(v) Loans	9	-	0.12
(vi) Others (to be specified)			
Current Tax Assets (Net)	9a	4.80	-
Other Current Assets	10	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 AND LIABILITIES			
EQUITY			
(a) Equity Share Capital	11	685.00	685.00
(b) Other Equity	12	(1,429.73)	(1,342.56)
Total Equity		**(744.73)**	**(657.56)**
LIABILITIES			
Non-Current Liabilities			
Financial Liabilities			
(i) Borrowings	13	1,213.78	1,213.78
(ii) Lease Liabilities	13a	3.63	14.66
(iii) Trade payables	13b		
Total outstanding dues of micro enterprises and small enterprises		249.74	254.69
Total outstanding dues of creditors other than micro enterprises and small enterprises		429.15	422.41
(iii) Other financial liabilities	14	1.84	1.84
Provisions	15	23.80	20.55
Deferred tax liabilities (Net)		-	-
Other non-current liabilities	16	35.94	35.17
Total Non-current Liabilities		**1,957.88**	**1,963.09**
Current Liabilities			
Financial Liabilities			
(i) Borrowings	17	52.75	26.69
(ii) Lease Liabilities	13a	9.69	9.00
(iii) Trade Payables	18	-	-
Total outstanding dues of micro enterprises and small enterprises		79.02	43.97
Total outstanding dues of creditors other than micro enterprises and small enterprises		132.96	86.92
Other financial liabilities	18a	75.00	135.00
Other Current Liabilities	19	29.80	26.14
Provisions	20	4.12	3.62
Current Tax Liabilities (Net)		-	-
Total Current Liabilities		**383.34**	**331.34**
TOTAL EQUITY AND LIABILITIES		**1,596.48**	**1,636.87**

As per our report of even date attached.

For, Parikh & Majmudar
Chartered Accountants
(Firm Regn. No. 107525W)

For and on behalf of the Board of Directors,
BLOOM DEKOR LIMITED

CA Satwik Durkal (Partner)
Membership No. 107628
UDIN: 26107628RDIDJJ2379

Vineeta Maheshwari
Erstwhile Insolvency Resolution Professional

Rupal Gupta
Non-executive Director
DIN 00012611

Dr. Sunil Gupta
Managing Director
DIN 00012572

Krumil Patel
Company Secretary
M. No. ACS-77863

Falguni Shah
Chief Financial Officer

Date: May 25, 2026
Place: Ahmedabad

Place: Ahmedabad
Date: May 25, 2026

BLOOM DEKOR LIMITED
CIN: L20210GJ1992PLC017341
STATEMENTS OF PROFIT & LOSS FOR THE YEAR ENDED MARCH 31, 2026

(₹ In Lakh)

Particulars	Note No.	For the year ended March 31, 2026	For the year ended March 31, 2025
Revenue from operations (gross)	21	515.77	451.78
Other incomes	21(a)	7.01	4.36
Total Revenue (1+2)		**522.78**	**456.14**
Expenses			
(a) Cost of materials consumed	22(a)	201.40	172.80
(b) Purchases of stock-in-trade	22(b)	65.80	103.07
(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	22(c)	45.46	(23.98)
(d) Employee benefits expenses	23	132.92	121.99
(e) Finance costs	24	4.94	2.80
(f) Depreciation and amortization expense	2	38.31	41.40
(g) Other expenses	25	151.56	176.49
Total expenses		**640.38**	**594.58**
Profit / (Loss) before exceptional items and tax		**(117.60)**	**(138.44)**
Exceptional Items		-	-
Profit / (Loss) before tax		**(117.60)**	**(138.44)**
Tax expense:			
(a) Short / (Excess) Provision of Earlier years		-	-
(b) Deferred Tax		(30.03)	(34.99)
Net Current Tax Expense		**(30.03)**	**(34.99)**
Profit / (Loss) for the year		**(87.58)**	**(103.45)**
Other Comprehensive Income			
A (i) Items that will not be reclassified to profit or loss		(0.54)	(0.12)
(ii) Income tax relating to items that will not be reclassified to profit or loss		0.13	0.03
B (i) Items that will be reclassified to profit or loss		-	-
(ii) Income tax relating to items that will be reclassified to profit or loss		-	-
Total Other Comprehensive Income (VIII)		**(0.40)**	**(0.09)**
Total Comprehensive Income for the period (VII + VIII) (Comprising Profit and Other Comprehensive Income for the period)		**-**	**(103.36)**
Earnings Per Share			
(a) Basic	26	(1.28)	(1.51)
(b) Diluted	26	(1.28)	(1.51)

As per our report of even date attached.

For, Parikh & Majmudar
Chartered Accountants
(Firm Regn. No. 107525W)

For and on behalf of the Board of Directors,
BLOOM DEKOR LIMITED

CA Satwik Durkal (Partner)
Membership No. 107628
UDIN: 26107628RDIDJJ2379

Vineeta Maheshwari
Erstwhile Insolvency Resolution Professional

Rupal Gupta
Non-executive Director
DIN 00012611

Dr. Sunil Gupta
Managing Director
DIN 00012572

Date: May 25, 2026
Place: Ahmedabad

Place: Ahmedabad
Date: May 25, 2026

Krumil Patel
Company Secretary
M. No. ACS-77863

Falguni Shah
Chief Financial Officer

CIN: L20210GJ1992PLC017341

STATEMENT OF CASH FLOW FOR THE YEAR ENDED ON MARCH 31, 2026

(₹ In Lakh)

	Particulars	For the year ended March 31, 2026	For the year ended March 31, 2025
A.	**CASH FLOW FROM OPERATING ACTIVITIES**		
	Net Profit as per P & L Account 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)
	Operating Profit before changes in working capital	**(79.57)**	**(96.02)**
	(Increase) / Decrease in Current Assets & Non-Current assets		
	Inventories	55.97	(28.30)
	Trade Receivables	(78.83)	81.31
	Other Financial assets	(0.0)	(0.14)
	Other non-current assets	(3.68)	(1.78)
	Current Tax Assets (Net)	(4.80)	-
	Other current assets	0.57	2.36
	Operating Profit After changes in Current Assets & Non-current assets	**(110.35)**	**(42.57)**
	Increase /(Decrease) in Current Liabilities & Non-current liabilities		
	Trade Payables (including other financial liabilities and OCL)	84.79	57.49
	Provisions	3.96	1.41
	Direct Taxes Paid (Net of Refunds)	-	-
	Other non-current liabilities	0.77	2.96
	Other Financial liabilities	(60.00)	(47.21)
	Other current liabilities	3.66	0.35
	NET CASH FLOW FROM OPERATING ACTIVITIES	**(77.17)**	**(27.58)**
B.	**CASH FLOW FROM INVESTMENT ACTIVITIES**		
	Purchase of Property,Plant & Equipment	(1.52)	(2.14)
	Sales of Fixed Assets	-	-
	Changes in Investments	-	-
	NET CASH FROM INVESTMENT ACTIVITIES	**(1.52)**	(2.14)
C.	**CASH FLOW FROM FINANCING ACTIVITIES**		
	Changes in long term borrowings	-	-
	Changes in short term borrowings	26.07	(2.04)
	Changes in Long term provisions	-	-
	Changes in Lease Liability	(10.35)	(7.32)
	Interest Income	7.01	4.36
	Interest on Lease liability	(1.79)	(2.57)
	Finance Cost	(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**

Components of Cash and Cash Equivalents

Particulars	For the year ended March 31, 2026	For the year ended March 31, 2025
Balances with banks		
(i) In current accounts	18.61	11.09
(ii) Debit Balance in Over Draft Account		
(iii) In Fixed Deposits Account	69.56	139.37
Cash on hand	0.29	0.71
TOTAL	**88.47**	**151.16**

Disclosure of Cash and Non-Cash Changes in Liabilities from Financing Activities

Particulars	For the year ended March 31, 2026	For the year ended March 31, 2025
Borrowings (Current & Non-Current)		
Opening Balance	1,240.46	1,242.49
Changes from Cash flows	26.08	(2.04)
Changes in fair value		

Closing Balance	**1,266.53**	**1,240.46**

Notes:
The cash flow statement has been prepared under the indirect method as set out in Indian Accounting Standard (IND AS-7) Statement of Cash flows.

This is the Cash flow Statement referred to in our report of even date.

For, Parikh & Majmudar
Chartered Accountants
(Firm Regn. No. 107525W)

For and on behalf of the Board of Directors,
BLOOM DEKOR LIMITED

Vineeta Maheshwari
Erstwhile Insolvency Resolution Professional

Rupal Gupta
Non-executive Director
DIN 00012611

Dr. Sunil Gupta
Managing Director
DIN 00012572

CA Satwik Durkal (Partner)
Membership No. 107628
UDIN: 26107628RDIDJJ2379

Krumil Patel
Company Secretary
M. No. ACS-77863

Falguni Shah
Chief Financial Officer

Date: May 25, 2026
Place: Ahmedabad

Place: Ahmedabad
Date: May 25, 2026

BLOOM DEKOR LIMITED
CIN: L20210GJ1992PLC017341
STATEMENT OF CHANGE IN EQUITY AND OTHER EQUITY

A. EQUITY SHARE CAPITAL

Particulars	(₹ in lakhs)
For the year ended March 31, 2026	
Balance as at April 1, 2025	**685.00**
Changes in equity share capital during the year	**-**
Issued during the year	**-**
Balance as at March 31, 2026	**685.00**

B. OTHER EQUITY

Reconciliation of Other Equity as at March 31, 2025 **(₹ in lakhs)**

Particulars	Securities Premium	General Reserve	Capital Reserve	Retained Earnings	Equity Instrument through OCI	Total
Balance at April 1, 2024	**246.17**	**66.79**	**117.29**	**(1,600.44)**	**16.23**	**(1,239.20)**
Profit / (Loss) for the year	-	-	-	(103.45)	-	(103.45)
Remeasurement of defined benefit plans (net of tax)	-	-	-	-	0.09	**0.09**
Adjustments made during the year	-	-	-	-	-	**-**
Balance at March 31, 2025	**246.17**	**66.79**	**117.29**	**(1,789.12)**	**16.32**	**(1,342.56)**

Reconciliation of Other Equity as at March 31, 2026 **(₹ in lakhs)**

Particulars	Securities Premium	General Reserve	Capital Reserve	Retained Earnings	Equity Instrument through OCI	Total
Balance at April 1, 2025	**246.17**	**66.79**	**117.29**	**(1,789.12)**	**16.32**	**(1,342.56)**
Profit / (Loss) for the year	-	-	-	(87.58)	-	(87.58)
Remeasurement of defined benefit plans (net of tax)	-	-	-	-	0.40	0.40
Adjustments made during the year	-	-	-	-	-	**-**
Balance at March 31, 2026	**246.17**	**66.79**	**117.29**	**(1,876.70)**	**16.72**	**(1,429.73)**

For, Parikh & Majmudar
Chartered Accountants
(Firm Regn. No. 107525W)

For and on behalf of the Board of Directors,
BLOOM DEKOR LIMITED

CA Satwik Durkal (Partner)
Membership No. 107628
UDIN: 26107628RDIDJJ2379

Vineeta Maheshwari
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Rupal Gupta
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Dr. Sunil Gupta
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DIN 00012572

Krumil Patel
Company Secretary
M. No. ACS-77863

Falguni Shah
Chief Financial Officer

Date: May 25, 2026
Place: Ahmedabad

Place: Ahmedabad
Date: May 25, 2026

NOTES TO STANDALONE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2026

i. CORPORATE INFORMATION

Bloom Dekor Limited, having CIN: L20220GJ1992PLC017341 is a public company domiciled in India and incorporated under the provision of Companies Act, 1956. Its shares are listed on Bombay Stock Exchange in India. The Company is engaged in manufacturing and selling of laminated sheets and Doors. The company caters to both domestic and international markets.

As per 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 as Interim Resolution Professional (IRP) and thereafter she was confirmed as Resolution Professional in the meeting of Committee of Creditors. The Powers of the Board of Directors of the company are suspended and officers and managers of the Corporate Debtors ("the Company") shall report to the Resolution Professional (RP) as per the provisions of the Insolvency and Bankruptcy Code, 2016. Accordingly, the Resolution Professional (RP) is conducting the CIRP and is looking after the affairs of the Company along with its management.

1.2 RECENT ACCOUNTING PRONOUNCEMENTS:

Ministry of Corporate Affairs ("MCA") notifies new standards or amendments to the existing standards under Companies (Indian Accounting Standards) Rules as issued from time to time.

A. Standards issued but not yet effective

The new and amended standards and interpretations that are issued, but not yet effective, up to the date of issuance of the Standalone Financial Statements are disclosed below. The Company will adopt this new and amended standard, when it becomes effective.

(i) Ind AS 1 - Classification of Liabilities as Current or Non-current and Non-current Liabilities with Covenants

The amendment requires that if a covenant breach is rectified after the reporting date, the same will be treated as a non-adjusting event and this amendment will be applicable from annual reporting periods beginning on or after the April 01, 2026.

The amendment does not see any material impact on the Standalone Financial Statements.

(ii) Standards issued and are effective in reporting period.

In May 2025, MCA notified amendments to Ind AS 21 - The Effects of Changes in Foreign Exchange Rates, applicable w.e.f. April 01, 2025. The Company has reviewed the amendment and based on its evaluation has determined that it does not have any significant impact in its financial statements.

In August 2025, MCA notified the following amendments to:

1. Ind AS 1, Presentation of Financial Statements, applicable w.e.f. April 01, 2025 – The amendment relates to classification of liabilities as current or non -current and noncurrent liabilities with covenants. In the context of classifying a liability as current, it removes the requirement of existence of a right to defer settlement for at least 12 months after the reporting date, and instead requires that the said right should exist on the reporting date and have substance. The amendment also introduces guidance on classification of liabilities with

covenants. The Company has no impact of these amendments in its classification criteria of current and non-current liabilities.

2. Ind AS 7, Statement of Cash Flows and Ind AS 107, Financial Instruments - Disclosures, applicable w.e.f. April 01, 2025 – The amendment in Ind AS 7 requires to inform users of financial statements of the existence of supplier finance arrangements and explain the nature of the arrangements, the carrying amount of liabilities and the range of payment due dates. Ind AS 107 has been amended to add supplier finance arrangements as a factor that may cause concentration of liquidity risk. The Company has reviewed the amendment and based on its evaluation has determined that it does not have any significant impact in its financial statements.
3. Ind AS 12, International Tax Reform – Pillar Two Model Rules applicable immediately - The amendments provide a temporary mandatory relief from deferred tax accounting for top-up tax and disclose that they have applied the relief. This relief is immediate and applies retrospectively. The amendments also require companies to provide new disclosures to compensate for potential loss of information resulting from the relief. Such disclosures are to be provided for annual reporting periods beginning on or after April 01, 2025. These requirements are not applicable to the Company.
4. Other Amendments (Ind AS 115, Ind AS 116): Removed the conflict between Ind AS 109 and Ind AS 115 over the amount at which a trade receivable is initially measured (Ind AS 115 and Ind AS 116). These amendments do not have a material impact on the Company's financial statements.

1.3 BASIS OF PREPARATION OF FINANCIAL STATEMENT

A. STATEMENT OF COMPLIANCE

1. Compliance with Indian Accounting Standards (Ind AS)

The financial statements have been prepared in accordance with Indian Accounting Standards (Ind AS) as per Section 133 of the Companies Act, 2013 ("the Act") read with Rule 3 of the Companies (Indian Accounting Standards) Rules, 2015 and relevant amendment rules issued thereafter.

2. Basis of Preparation and Presentation

The Company has prepared its Standalone Financial Statements as per the Indian Accounting Standards ('Ind AS') prescribed under section 133 of the Companies Act, 2013 read with rule 3 of the Companies (Indian Accounting Standards) Rules, 2015 and the Companies (Accounting Standards) Amendment Rules, 2016 with effect from 1st April, 2023.

The Financial Statements have been prepared on the historical cost convention on the accrual basis except for certain assets and liabilities that are required to be carried at fair values by Ind AS.

3. Current and Non-Current Classification

The Company presents assets and liabilities in the Balance Sheet based on Current/ Non-Current classification.

An asset is treated as Current when it is:-

- Expected to be realized or intended to be sold or consumed in normal operating cycle;
- Held primarily for the purpose of trading;
- Expected to be realised within twelve months after the reporting period, or

- Cash or cash equivalent unless restricted from being exchanged or used to settle a liability for at least twelve months after the reporting period.

All other assets are classified as non-current.

A liability is current when: -

- It is expected to be settled in normal operating cycle;
- It is held primarily for the purpose of trading;
- It is due to be settled within twelve months after the reporting period,

or

- There is no unconditional right to defer the settlement of the liability for at least twelve months after the reporting period.

The Company classifies all other liabilities as non-current.

Deferred tax assets and liabilities are classified as non-current assets and liabilities.

4. Operating Cycle

Based on the nature of products/activities of the Company and the normal time between acquisition of assets and their realisation in cash or cash equivalents, the Company has determined its operating cycle as 12 months for the purpose of classification of its assets and liabilities as current and non-current.

B. Functional and Presentation Currency

Indian rupee is the functional and presentation currency.

C. Rounding of amounts

All amounts disclosed in the financial statements and notes have been rounded off to the nearest rupee in lakhs with two decimals as per the requirement of Schedule III, unless otherwise stated.

D. Use of Estimates

The preparation of the financial statements in conformity with Ind AS requires management to make estimates, judgments and assumptions.

These estimates, judgments and assumptions affect the application of accounting policies and the reported amounts of assets and liabilities, the disclosures of contingent assets and liabilities at the date of the financial statements and reported amounts of revenues and expenses during the period.

Accounting estimates could change from period to period. Actual results could differ from those estimates. Appropriate changes in estimates are made as management becomes aware of changes in circumstances surrounding the estimates. Changes in estimates are reflected in the financial statements in the period in which changes are made and, if material, their effects are disclosed in the notes to the financial statements.

Application of accounting policies that require critical accounting estimates involving complex and subjective judgments and the use of assumptions in these financial statements are:

- Useful lives of Property, plant and equipment

- Valuation of financial instruments

- Provisions and contingencies

- Measurement and timing for Revenue Recognition

- Income tax and deferred tax

- Measurement of defined employee benefit obligations

1.4 MATERIAL ACCOUNTING POLICIES

A. PROPERTY, PLANT AND EQUIPMENT:

i) Property, Plant and Equipment are stated at original cost (net of tax/duty credit availed) less accumulated depreciation and impairment losses. Cost includes cost of acquisition, construction and installation, taxes, duties, freight, other incidental expenses related to the acquisition, and pre-operative expenses including attributable borrowing costs incurred during pre-operational period.

ii) Subsequent costs are included in the asset's carrying amount or recognized as a separate asset, as appropriate, only when it is probable that future economic benefits associated with the item will flow to the company and the cost of the item can be measured reliably. The carrying amount of any component as a separate asset is derecognized when replaced. All other repairs and maintenance are charged to profit and loss during the reporting period in which they are incurred.

iii) The Cost of Property, Plant and Equipment as at 1st April, 2016, the company's date of transition to IND AS, was determined with reference to its carrying value, recognized as per the pervious GAAP (deemed cost) as at the date of transition to IND AS.

iv) Assets which are not ready for their intended use on reporting date are carried as capital work-in-progress at cost, comprising direct cost and related incidental expenses.

v) Property, Plant and Equipment are depreciated and/or amortized on as per the Straight-line method on the basis of their useful lives as notified in Schedule II to the Companies Act, 2013. The assets' residual values and useful lives are reviewed, and adjusted if appropriate, at the end of each reporting period.

vi) Depreciation in respect of additions to assets has been charged on pro rata basis with reference to the period when the assets are ready for use.

vii) An asset's carrying amount is written down immediately on discontinuation to its recoverable amount if the asset's carrying amount is greater than its estimated recoverable amount. Gains and losses on disposals are determined by comparing proceeds with carrying amount. These are included in Profit/ Loss on Sale and Discard of Fixed Assets.

viii) Useful lives of the Property, Plant and Equipment as notified in Schedule II to the Companies Act, 2013 are as follows:

Assets	**Useful Life**
Buildings	30 to 60 Years
Plant and Equipments	15 to 25 Years
Furniture and Fixtures	10 Years
Vehicles	8 to 10 years

Office Equipments	5 to 10 years
Electrical Installations	10 years
Computers	3 years

ix) At each balance sheet date, the Company reviews the carrying amount of property, plant and equipment to determine whether there is any indication of impairment loss. If any such indication exists, the recoverable amount of the assets is estimated in order to determine the extent of impairment loss. The recoverable amount is higher of the net selling price and the value in use, determined by discounting the estimated future cash flows expected from the continuing use of the asset to their present value.

x) Cost is reduced by accumulated depreciation and impairment and amount representing assets discarded or held for disposal.

B. INTANGIBLE ASSETS:

i) Intangible assets acquired by payment e.g. Computer Software are disclosed at cost less amortization on a straight-line basis over its estimated useful life.

ii) Intangible assets are carried at cost, net of accumulated amortization and impairment loss, if any.

iii) Intangible assets are amortized on straight-line method as follows:

Assets	**Useful Life**
Computer Software	5 Years

iv) At each balance sheet date, the Company reviews the carrying amount of intangible assets to determine whether there is any indication of impairment loss. If any such indication exists, the recoverable amount of the assets is estimated in order to determine the extent of impairment loss. The recoverable amount is higher of the net selling price and the value in use, determined by discounting the estimated future cash flows expected from the continuing use of the asset to their present value.

C. Revenue Recognition

i) Revenue comprises of all economic benefits that arise in the ordinary course of activities of the Company which result in increase in Equity, other than increases relating to contributions from equity participants. Revenue is recognized to the extent that it is probable that the economic benefits will flow to the Company and the revenue can be reliably measured. Revenue is measured at the fair value of the consideration received or receivable.

ii) Sale of Goods: Revenue from sales of goods is recognized on transfer of significant risks and rewards of ownership to the customers. Revenue shown in the Statement of Profit and Loss excludes, returns, trade discounts, cash discounts, Goods and Service tax.

iii) Services: Revenue from Services are recognized as and when the services are rendered.

iv) Interest: Interest income is accrued on a time basis, by reference to the principal outstanding and at the effective interest rate applicable.

v) Export Benefits are accounted on accrual basis.

D. Other Incomes:

a) Interest Income

Interest Income is recognized using effective interest rate method. The effective interest rate is the rate that exactly discounts estimated future cash receipts through expected life of the financial asset to the gross carrying amount of the financial asset. When calculating the effective interest rate, the company estimates the expected cash flows by considering all the contractual terms of the financial instrument but does not consider the expected credit losses.

b) Dividend Income

Dividend are recognised in the Statement of Profit and Loss only when the right to receive payment is established, it is probable that the economic benefits associated with the dividend will flow to the Company, and the amount of the dividend can be measured reliably.

c) Gain or Loss on Derecognition of Financial Assets

Gain or Loss on derecognition of financial asset is determined as the difference between the sale price (net of selling costs) and carrying value of financial asset.

d) All other Incomes are recognised and accounted for on Accrual basis.

E. EMPLOYEE BENEFITS:

i) Short Term employee benefits

Short term employee benefits for salary and wages including accumulated leave that are expected to be settled wholly within 12 months after the end of the reporting period in which employees render the related service are recognized as an expense in the statement of profit and loss.

ii) Post- employment benefits

Gratuity

The Company provides for gratuity, a defined benefit plan ("the Gratuity Plan") covering the eligible employees of the Company. The Gratuity Plan provides a lump-sum payment to vested employees at retirement, death, incapacitation or termination of employment, of an amount based on the respective employee's salary and the tenure of the employment with the Company.

Liability with regard to the Gratuity Plan are determined by actuarial valuation, performed by an independent actuary, at each balance sheet date using the projected unit credit method.

The Company recognises the net obligation of a defined benefit plan as a liability in its balance sheet. Gains or losses through re-measurement of the net defined benefit liability are recognised in other comprehensive income and are not reclassified to profit and loss in the subsequent periods. Actuarial gains and losses arise due to difference in the actual experience and the assumed parameters and also due to changes in the assumptions used for valuation. The Company recognizes these remeasurements in the Other Comprehensive Income (OCI).

Provident Fund

Eligible employees of the Company receive benefits from provident fund, which is a defined contribution plan. Both the eligible employees and the Company make monthly contributions to the Government administered provident fund scheme equal to a specified percentage of the eligible employee's salary. Amounts collected under the provident fund plan are deposited with in a government administered provident fund. The Company have no further obligation to the plan beyond its monthly contributions.

F. Valuation of Inventories

i) The cost of inventories has been computed to include all cost of purchases, cost of conversion and other related costs incurred in bringing the inventories to their present location and condition. The costs of Raw Materials, Stores and spare parts etc., consumed consist of purchase price including duties and taxes (other than those subsequently recoverable by the enterprise from the taxing authorities), freight inwards and other expenditure directly attributable to the procurement.

ii) Stock of Raw Materials are valued at cost and of those in transit and at port related to these items are valued at cost to date. Goods and materials in transit are valued at actual cost incurred up to the date of balance sheet. Material and supplies held for use in the production of inventories are not written down if the finished products in which they will be used are expected to be sold at or above cost.

iii) Stock of Stores and spare parts, Packing Material, Power & Fuel and Folders are valued at cost; and of those in transits and at port related to these items are valued at cost.

iv) Goods-in-process is valued at lower of cost or net realizable value.

v) Stock of Finished goods is valued at lower of cost or net realizable value.

vi) Stock-in-trade is valued at lower of cost or net realizable value.

G. Cash flow statement

i) Cash flows are reported using indirect method, whereby profit before tax is adjusted for the effects of transactions of a non-cash nature and any deferrals or accruals of past or future cash receipts or payments. The cash flow from regular revenue generating, financing and investing activities of the Company is segregated.

ii) Cash and cash equivalents in the balance sheet comprise cash at bank, cash/Cheques in hand and short-term investments with an original maturity of three months or less.

H. Impairment

i) Financial assets

The Company recognizes loss allowances for expected credit losses on financial assets measured at amortized cost.

At each reporting date, the Company assesses whether financial assets carried at amortized cost is credit impaired. A financial asset is 'credit -impaired' when one or more events that have a detrimental impact on the estimated future cash flows of the financial asset have occurred.

Loss allowances for trade receivables are always measured at an amount equal to lifetime expected credit losses. The Company follows 'simplified approach' for recognition of impairment loss allowance on trade receivables. Under the simplified approach, the Company is not required to track changes in credit risk. Rather, it recognizes impairment loss allowance based on lifetime expected credit losses together with appropriate management estimates for credit loss at each reporting date, right from its initial recognition.

The Company uses a provision matrix to determine impairment loss allowance on the group of trade receivables. The provision matrix is based on its historically observed default rates over the expected life of the trade receivable and is adjusted for forward looking estimates. At every reporting date, the historical observed default rates are updated and changes in the forward-looking estimates are analyzed.

ii) Non-financial assets

The company assesses at each reporting date whether there is an indication that an asset may be impaired. If any indication exists the company estimates the asset's recoverable amount.

An asset's recoverable amount is the higher of an assets net selling price and its value in use. The recoverable amount is determined for an individual asset, unless the asset does not generate cash inflows that are largely independent of those from other assets or groups of assets.

Where the carrying amount of an asset exceeds its recoverable amount, the asset is considered impaired and is written down to its recoverable amount. The impairment loss is recognized in the statement of profit and loss.

In assessing value in use, the estimated future cash flows are discounted to their present value using a pre-tax discount rate that reflects current market assessments of the time value of money and the risks specific to the asset.

In determining net selling price, recent market transactions are taken into account, if available. If no such transactions can be identified, an appropriate valuation model is used.

I. FINANCIAL INSTRUMENTS

A. Initial recognition

The company recognizes financial assets and financial liabilities when it becomes a party to the contractual provisions of the instrument.

All financial assets and liabilities except investment in subsidiaries are recognized at fair value on initial recognition.

Transaction costs that are directly attributable to the acquisition or issue of financial assets and financial liabilities, which are not at fair value through profit or loss, are added to or deducted from the fair value of financial assets or financial liabilities on initial recognition.

Transaction costs directly attributable to the acquisition of financial assets or financial liabilities at fair value through profit or loss are recognised immediately in profit or loss.

Regular way purchase and sale of financial assets are accounted for at trade date.

B. Subsequent Measurement

a. Non-derivative financial instruments

i. Financial assets measured at amortized cost

A financial asset except equity instruments (other than those of subsidiaries) is subsequently measured at amortized cost if it is held within a business model whose objective is to hold the asset in order to collect contractual cash flows and the contractual terms of the financial asset give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding.

ii. Financial assets measured at fair value through other comprehensive income (FVOCI)

A financial asset is subsequently measured at fair value through other comprehensive income if it is held within a business model whose objective is achieved by both collecting contractual cash flows and selling financial assets and the contractual terms of the financial asset give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding. The Company has elected to measure Equity instruments (other than those of subsidiaries) at fair value through other comprehensive income.

ii. Financial assets measured at fair value through profit or loss (FVTPL)

A Financial Asset which is not classified in any of the above categories are measured at FVTPL. Financial assets are reclassified subsequent to their recognition, if the Company changes its business model for managing those financial assets. Changes in business model are made and applied prospectively from the reclassification date which is the first day of immediately next reporting period following the changes in business model in accordance with principles laid down under Ind AS 109 – Financial Instruments.

iii. Financial liabilities

Financial liabilities and equity instruments issued by the Company are classified according to the substance of the contractual arrangements entered into and the definitions of a financial liability and an equity instrument.

Interest bearing bank loans and issued debt are initially measured at fair value and are subsequently measured at amortized cost using the effective interest rate method. Any difference between the proceeds (net of transaction costs) and the settlement or redemption of borrowings is recognised over the term of the borrowings in the statement of profit and loss.

b. Equity instruments

An equity instrument is a contract that evidences residual interest in the assets of the company after deducting all of its liabilities. Incremental costs directly attributable to the issuance of equity instruments are recognized as a deduction from equity instrument net of any tax effects.

C. Effective Interest rate (EIR) method

The effective interest method is a method of calculating the amortized cost of a financial instrument and of allocating interest income or expense over the relevant period. The effective interest rate is the rate that exactly discounts future cash receipts or payments through the expected life of the financial instrument, or where appropriate, a shorter period.

D. De-recognition

The company derecognizes a financial asset when the contractual rights to the cash flows from the financial asset expire or it transfers the financial asset and the transfer qualifies for derecognition under Ind AS 109. A financial liability is derecognized when obligation specified in the contract is discharged or cancelled or expires.

E. Off-setting

Financial assets and liabilities are offset and the net amount is presented in the balance sheet when the company currently has a legally enforceable right to offset the recognized amounts and intends either to settle on a net basis or to realize the asset and settle the liability simultaneously.

J. <u>FAIR VALUE MEASUREMENT</u>

Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date.

The fair value measurement assumes that the transaction to sell the asset or transfer the liability takes place either:

- In the principal market for the asset or liability, or

- In the absence of a principal market, in the most advantageous market for the asset or liability.

A fair value measurement of a non-financial asset takes into account a market participant's ability to generate economic benefit by using the asset in its highest and best use or by selling it to another market participant that would use the asset in its highest and best use.

The company uses valuation techniques that are appropriate in the circumstances and for which sufficient data is available to measure fair value, maximizing the use of relevant observable inputs and minimizing the use of unobservable inputs.

All assets and liabilities for which fair value is measured or disclosed in the financial statements are categorized within the fair value hierarchy. The fair value hierarchy is based on inputs to valuation techniques that are used to measure fair value that are either observable or unobservable and consists of the following three levels:

Level 1 – inputs are quoted prices (unadjusted) in active markets for identical assets or liabilities

Level 2 – inputs are other than quoted prices included within level 1 that are observable for the asset or liability either directly (i.e. as prices) or indirectly (i.e. derived prices)

Level 3 – inputs are not based on observable market data (unobservable inputs). Fair values are determined in whole or in part using a valuation model based on assumption that are neither supported by prices from observable current market transactions in the same instrument nor are they based on available market data.

K. **FOREIGN CURRENCY TRANSACTIONS:**

i) Foreign currency transactions are recorded on initial recognition in the functional currency, using the exchange rate at the date of the transaction. At each balance sheet date, foreign currency monetary items are reported using the closing exchange rate. Exchange differences that arise on settlement of monetary items or on reporting at each balance sheet date of the Company's monetary items at the closing rate are recognized as income or expenses in the period in which they arise.

ii) Non-monetary items which are carried at historical cost denominated in foreign currency are reported using the exchange rate at the date of the transaction. Non-monetary items measured at fair value in a foreign currency are translated using the exchange rate at the date when the fair value is determined.

L. **BORROWING COSTS:**

i) Borrowing costs are interest and other costs (including exchange differences relating to foreign currency borrowings to the extent that they are regarded as an adjustment to interest costs) incurred in connection with the borrowing of funds.

ii) General and specific borrowing costs that are directly attributable to the acquisition or construction of qualifying assets are capitalized as part of the cost of such assets during the period of time that is required to complete and prepare the asset for its intended use. A qualifying asset is one that takes necessarily substantial period of time to get ready for its intended use.

iii) All other borrowing costs are expensed in the period in which they are incurred.

M. **ACCOUNTING FOR TAXES ON INCOME:**

i) Tax expenses comprise of current tax and deferred tax including applicable surcharge and cess.

ii) Current Income tax is computed using the tax effect accounting method, where taxes are accrued in the same period in which the related revenue and expenses arise. A provision is made for income tax annually, based on the tax liability computed, after considering tax allowances and exemptions. Provisions are recorded when it is estimated that a liability due to disallowances or other matters is probable.

iii) Deferred tax is provided using the balance sheet approach on temporary differences at the reporting date between the tax bases of assets and liabilities and their carrying amounts for financial reporting purposes at the reporting date. Deferred tax liabilities are recognized for all taxable temporary differences. Deferred tax assets are recognized for all deductible temporary differences; the carry forward of unused tax credits and any unused tax losses. Deferred

tax assets are recognized to the extent that it is probable that taxable profits against which the deductible temporary differences, and the carry forward unused tax credits and unused tax losses can be utilized.

iv) The carrying amount of deferred tax assets is reviewed at each reporting date and reduced to the extent that it is no longer probable that sufficient taxable profit will be available to allow all or part of the deferred tax assets to be utilized. Unrecognized deferred tax assets are reassessed at each reporting date and are recognized to the extent that it is become probable that future taxable profits will allow the deferred tax asset to be recovered. Deferred tax assets and liabilities are measured at the tax rates that are expected to apply in the year when the asset is realized or the liability is settled, based on the tax rates and tax laws that have been enacted or substantively enacted at the reporting date.

v) Deferred tax is recognized in the statement of profit and loss, except to the extent that it relates to items recognized in other comprehensive income. As such, deferred tax is also recognized in other comprehensive income.

vi) Deferred Tax Assets and Deferred Tax Liabilities are offset, if a legally enforceable right exists to set off current tax assets against current tax liabilities and the Deferred Tax Assets and Deferred Tax Liabilities relate to taxes on income levied by same governing taxation laws.

N. PROVISIONS

A provision is recognized when the company has a present obligation as a result of past event and it is probable that an outflow of resources embodying economic benefits will be required to settle the obligation and a reliable estimate can be made of the amount of the obligation.

If the effect of the time value of money is material, provisions are discounted using a current pre-tax rate that reflects current market assessments of the time value of money and the risks specific to the liability. When discounting is used, the increase in the provision due to the passage of time is recognized as a finance cost.

Provisions are not discounted to their present value and are determined based on the best estimate required to settle the obligation at the reporting date. These estimates are reviewed at each reporting date and adjusted to reflect the current best estimates.

Warranties

A provision for warranties is recognised when the underlying products are sold. The provision is based on technical evaluation, historical warranty data and a weighting of all possible outcomes by their associated probabilities. A liability is recognised at the time the product is sold. The Company does not provide any extended warranties to its customers.

O. CONTINGENT LIABILITY

A contingent liability is a possible obligation that arises from past events whose existence will be confirmed by the occurrence or non-occurrence of one or more uncertain future events beyond the control of the company or a present obligation that is not recognized because it is not probable that an outflow of resources will be required to settle the obligation. A contingent liability also arises in extremely rare cases where there is a liability that cannot be recognized because it cannot be measured reliably. The company does not recognize a contingent liability but discloses its existence in the financial statements.

P. CONTINGENT ASSET

A contingent asset is a possible asset that arises from past events and whose existence will be confirmed only by occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the company. Contingent assets are neither recognised nor disclosed in the financial statements.

Q. **EARNINGS PER SHARE:**

i) Basic earnings per share are calculated by dividing the net profit or loss for the period attributable to equity shareholders by the weighted average number of equities shares outstanding during the period.

ii) For the purpose of calculating diluted earnings per share, the net profit or loss for the period attributable to equity shareholders and the weighted average number of shares outstanding during the period are adjusted for the effects of all dilutive potential equity shares.

R. OPERATING SEGMENTS

Operating segments are reported in a manner consistent with the internal reporting provided to the Chief Operating Decision Maker (CODM) of the Company. The CODM is responsible for allocating resources and assessing performance of the operating segments of the Company. For the disclosure on reportable segments see Note 33.

S. GST INPUT CREDIT

Goods and service tax (GST) input credit is accounted on an accrual basis on purchase of eligible inputs, capital goods and services. The balance of GST input credit is reviewed at the end of each year and amount estimated to be un-utilizable is charged to the statement of profit and loss for the year.

T. EVENTS AFTER REPORTING DATE

Where events occurring after the Balance Sheet date provide evidence of conditions that existed at the end of the reporting period, the impact of such events is adjusted within the financial statements. Otherwise, events after the Balance Sheet date of material size or nature are only disclosed.

U. EQUITY

Ordinary shares are classified as equity share capital. Incremental costs directly attributable to the issuance of new ordinary shares, share options and buyback are recognised as a deduction from equity, net of any tax effects.

V. LEASE

The Company evaluates if an arrangement qualifies to be a lease as per the requirements of Ind AS 116. Identification of a lease requires significant judgment. The Company uses significant judgement in assessing the lease term (including anticipated renewals) and the applicable discount rate.

The company applies single recognition and measurement approach for all leases, except for short term leases and leases of low- value assets. At the date of commencement of the lease, the Company recognizes a right-of-use asset ("ROU") and a corresponding lease liability for all lease arrangements in which it is a lessee, except for leases with a term of twelve months or less (short-term leases) and leases of low value assets.

W. Right of Use Assets

Right-of-use assets are measured at cost, less any accumulated depreciation and impairment losses, and adjusted for any remeasurement of lease liabilities. The cost of right-of-use assets includes the amount of lease liabilities recognised, initial

direct costs incurred, and lease payments made at or before the commencement date less any lease incentives received. In case of rent deposits carried at rate less than market rate, Initial direct costs of right of use assets includes the difference between present value of the Right of Use Assets and Nominal Amount of the deposit. Right-of-use assets are depreciated on a straight-line basis over the shorter of the lease term and the estimated useful lives of the assets:

Useful life of the asset is as follows;

Assets	**Useful Life**
Right of Use Assets for the Factory Shed	Over the balance period of Lease Agreement

X. Lease Liabilities:

At the commencement date of the lease, the Company recognizes lease liabilities measured at the present value of lease payments to be made over the lease term. The lease payments include fixed payments (including in substance fixed payments) less any lease incentives receivable, variable lease payments that depend on an index or a rate, and amounts expected to be paid under residual value guarantees. In calculating the present value, the lease payments are discounted using the interest rate implicit in the lease or, if not readily determinable, using the Company's incremental borrowing rates.

Y. Short Term Leases and Leases of Low-Value Assets

The Company determines the lease term as the non-cancellable period of a lease, together with both periods covered by an option to extend the lease if the Company is reasonably certain to exercise that option; and periods covered by an option to terminate the lease if the Company is reasonably certain not to exercise that option. In assessing whether the Company is reasonably certain to exercise an option to extend a lease, or not to exercise an option to terminate a lease, it considers all relevant facts and circumstances that create an economic incentive for the Company to exercise the option to extend the lease, or not to exercise the option to terminate the lease. The Company revises the lease term if there is a change in the non-cancellable period of a lease. For these short-term and leases of low value assets, the Company recognizes the lease payments as an operating expense on a straight-line basis over the term of the lease.

Z. DIVIDEND

Final dividend on shares is recorded as a liability on the date of approval by the shareholders and interim divided are recorded as a liability on the date of declaration by the company's board of directors.

BLOOM DEKOR LIMITED
NOTES FORMING PARTS OF FINANCIAL STATEMENTS

Note – 2: Property, Plant And Equipment (₹ in lakhs)

	Gross Block						Depreciation						Net block	
Particulars	As at April 1, 2025	Transferred from Asset Held for disposal	Addition during the year	Disposal during the year	Transferred to Assets held for Disposal	As at March 31, 2026	As at April 1, 2025	Transferred from Asset Held for disposal	Depreciation for the year	Transferred to Assets held for Disposal	Eliminated On disposal of assets	As at March 31, 2026	As at March 31, 2026	As at March 31, 2025
1) Property, Plant and Equipment														
(a) land	-	-	-	-	-	-	-	-	-	-	-	-	-	-
(b) Building	24.97	-	-	-	-	24.97	2.15	-	0.68	-	-	2.83	22.14	22.82
(c) Plant & Equipment	684.97	-	-	-	-	684.97	557.83	-	26.18	-	-	584.01	100.96	127.14
(d) Furniture and Fixtures	86.94	-	1.32	-	-	88.26	64.51	-	3.34	-	-	67.85	20.41	22.43
(e) Vehicles	50.29	-	-	-	-	50.29	46.18	-	0.06	-	-	46.24	4.05	4.11
(f) Office Equipment	78.45	-	0.20	-	-	78.65	73.76	-	0.22	-	-	73.98	4.67	4.69
Total (a)	**925.62**	**-**	**1.52**	**-**	**-**	**927.14**	**744.43**	**-**	**30.47**	**-**	**-**	**774.90**	**152.24**	**181.19**
2) Other Intangible Assets														
Computer & Software	**9.06**	**-**	**-**	**-**	**-**	**9.06**	**8.62**	**-**	**-**	**-**	**-**	**8.62**	**0.44**	**0.44**
Total (b)	**9.06**	**-**	**-**	**-**	**-**	**9.06**	**8.62**	**-**	**-**	**-**	**-**	**8.62**	**0.44**	**0.44**
3) Other Lease Assets	34.95	-	1.35	-	-	33.60	16.66	-	7.84	-	-	24.50	9.10	18.29
Total (c)	**34.95**	**-**	**1.35**	**-**	**-**	**33.60**	**16.66**	**-**	**7.84**	**-**	**-**	**24.50**	**9.10**	**18.29**
TOTAL	**969.63**	**-**	**0.17**	**-**	**-**	**969.80**	**769.71**	**-**	**38.31**	**-**	**-**	**808.02**	**161.78**	**199.92**
PREVIOUS YEAR	**967.50**	**-**	**2.14**	**-**	**-**	**969.63**	**728.31**	**-**	**41.40**	**-**	**-**	**769.71**	**239.19**	**324.36**

Note – 2: Right-of-Use Asset **(₹ in lakhs)**

Particulars	Land	Total
Balance as at April 1, 2025	**18.29**	**18.29**
Additions	-	-
Deletions	-	-
Modifications	1.35	1.35
Depreciation	9.19	9.19
Balance as at March 31, 2026	**7.76**	**9.10**
Balance as at April 1, 2024	26.13	26.13
Additions	-	-
Deletions	-	-
Modifications	-	-
Depreciation	7.84	7.84
Balance as at March 31, 2025	**18.29**	**18.29**

Note – 3a :Trade Receivables (Non-Current) **(₹ in lakhs)**

Particulars	As at March 31, 2026	As at March 31, 2025
Trade receivables		
- Unsecured, considered good	429.20	421.74
- Unsecured, considered doubtful	-	-
- Less: Provision for Expected Credit Loss	(39.60)	(39.84)
TOTAL	**389.60**	**381.90**

Ageing for Trade Receivables - Billed Non-Current Outstanding as at March 31, 2026 **(₹ in lakhs)**

Particulars	Not Due	Outstanding for following periods from due date of payment					Total
		Less Than 6 Months	6 Months-One Year	1-2 Years	2-3 Years	More Than 3 Years	
i. Undisputed							
Trade Receivable – Considered Good	-	-	-	7.56	25.73	395.91	**429.20**
ii. Undisputed							
Trade Receivables – which have significant increase in credit risk	-	-	-	-	-	-	**-**
iii. Undisputed							
Trade Receivables – Credit impaired	-	-	-	-	-	-	**-**
iv. Disputed							
Trade Receivables – Considered Good	-	-	-	-	-	-	**-**
v. Disputed							
Trade Receivables – which have significant increase in credit risk	-	-	-	-	-	-	**-**
vi. Disputed							
Trade Receivables – Credit impaired	-	-	-	-	-	-	**-**
Sub Total	**-**	**-**	**-**	7.56	25.73	395.91	**429.20**
Less: Allowance for doubtful Trade Receivable – Billed	-	-	-	-	-	39.60	**39.60**
TOTAL	**-**	**-**	**-**	7.56	25.73	356.31	**389.60**

Ageing for Trade Receivables - Billed Non-Current Outstanding as at March 31, 2025 **(₹ in lakhs)**

Particulars	Not Due	Outstanding for following periods from due date of payment					Total
		Less Than 6 Months	6 Months-One Year	1-2 Years	2-3 Years	More Than 3 Years	
i. Undisputed							
Trade Receivable – Considered Good	-	-	-	26.26	7.37	388.11	**421.74**
ii. Undisputed							
Trade Receivables – which have significant increase in credit risk	-	-	-	-	-	-	**-**
iii. Undisputed							
Trade Receivables – Credit impaired	-	-	-	-	-	-	**-**
iv. Disputed							
Trade Receivables – Considered Good	-	-	-	-	-	-	**-**
v. Disputed							
Trade Receivables – which have significant increase in credit risk	-	-	-	-	-	-	**-**
vi. Disputed							
Trade Receivables – Credit impaired	-	-	-	-	-	-	**-**
Sub Total	**-**	**-**	**-**	26.26	7.37	388.11	**421.74**
Less: Allowance for doubtful Trade Receivable – Billed	-	-	-	-	-	39.84	**39.84**
TOTAL	**-**	**-**	**-**	26.26	7.37	348.27	**381.90**

Ageing for Trade Receivables - Billed Current Outstanding as at March 31, 2026 **(₹ in lakhs)**

Particulars	Not Due	Outstanding for following periods from due date of payment					Total
		Less Than 6 Months	6 Months-One Year	1-2 Years	2-3 Years	More Than 3 Years	
i. Undisputed							
Trade Receivable – Considered Good	-	53.02	37.78	-	-	-	**90.81**
ii. Undisputed							
Trade Receivables – which have significant increase in credit risk	-	-	-	-	-	-	**-**
iii. Undisputed							
Trade Receivables – Credit impaired	-	-	-	-	-	-	**-**
iv. Disputed							
Trade Receivables – Considered Good	-	-	-	-	-	-	**-**
v. Disputed							
Trade Receivables – which have significant increase in credit risk	-	-	-	-	-	-	**-**
vi. Disputed							
Trade Receivables – Credit impaired	-	-	-	-	-	-	**-**

Sub Total	**-**	53.02	37.78	-	-	-	**90.81**
Less: Allowance for doubtful Trade Receivable – Billed	-	-	-	-	-	-	**-**
TOTAL	**-**	53.02	37.78	-	-	-	**90.81**

Ageing for Trade Receivables - Billed Current Outstanding as at March 31, 2025 **(₹ in lakhs)**

Particulars	Not Due	Outstanding for following periods from due date of payment					Total
		Less Than 6 Months	6 Months-One Year	1-2 Years	2-3 Years	More Than 3 Years	
i. Undisputed							
Trade Receivable – Considered Good	-	-	19.68	-	-	-	**19.68**
ii. Undisputed							
Trade Receivables – which have significant increase in credit risk	-	-	-	-	-	-	**-**
iii. Undisputed							
Trade Receivables – Credit impaired	-	-	-	-	-	-	**-**
iv. Disputed							
Trade Receivables – Considered Good	-	-	-	-	-	-	**-**
v. Disputed							
Trade Receivables – which have significant increase in credit risk	-	-	-	-	-	-	**-**
vi. Disputed							
Trade Receivables – Credit impaired	-	-	-	-	-	-	**-**
Sub Total	**-**	-	19.68	-	-	-	**19.68**
Less: Allowance for doubtful Trade Receivable – Billed	-	-	-	-	-	-	**-**
TOTAL	**-**	-	19.68	-	-	-	**19.68**

Note – 4: Other Financial Assets (Non-Current) **(₹ in lakhs)**

Particulars	As at March 31, 2026	As at March 31, 2025
Security deposits		
Unsecured, considered good*	1.64	1.71
Less: Provision for doubtful loans and advances	-	-
TOTAL	**1.64**	1.71

Note – 5: Other Non-Current Assets **(₹ in lakhs)**

Particulars	As at March 31, 2026	As at March 31, 2025
(a) Advance income tax		
- Unsecured, considered good (Net of Provisions)	50.21	46.53
Sub Total	**50.21**	**46.53**
(c) Balances with Government Authorities		
- Unsecured, considered good	13.07	13.07
Sub Total	**13.07**	**13.07**
TOTAL	**63.27**	**59.59**

Note – 6: Inventories (As taken, valued and certified by Directors) **(₹ in lakhs)**

Particulars	As at March 31, 2026	As at March 31, 2025
(a) Raw materials **(Note : Includes stock lying with Third party of Rs. 55.58 lakhs (PY 29.89 lakhs)**	129.09	139.97
Sub Total	**129.09**	**139.97**
(b) Stock under Work-in-progress	12.03	12.58
Sub Total	**12.03**	**12.58**
(c) Finished goods	30.64	75.55
Sub Total	**30.64**	**75.55**
(d) Stock-in-trade	**-**	**-**
Sub Total	**-**	**-**
(e) Stores and spares		
- Store	3.10	2.90
- Packing Materials	2.22	2.06
Sub Total	**5.33**	**4.96**
(f) Others Inventories		
- Folder And Advertise articles	2.33	2.33
Sub Total	**2.33**	2.33
TOTAL	**179.42**	**235.38**

Note – 7: Trade receivables (Current) **(₹ in lakhs)**

Particulars	As at March 31, 2026	As at March 31, 2025
Trade Receivables		
Unsecured, considered Good	90.81	19.68
Unsecured, considered Doubtful	-	-
Sub Total	**90.81**	**19.68**
Less: Provision for doubtful trade receivables	-	-
Sub Total	**-**	**-**
TOTAL	**90.81**	**19.68**

Note – 8: Cash and Cash Equivalents (Current) **(₹ in lakhs)**

Particulars	As at March 31, 2026	As at March 31, 2025
(a) Cash on hand		
- In form of Indian Rupees	0.29	0.71
Balances with Bank		
(b) In current accounts	18.61	11.09
(c) In Fixed Deposit accounts	69.56	139.37
TOTAL	**88.47**	**151.16**

Note – 9: Loans (Current) **(₹ in lakhs)**

Particulars	As at March 31, 2026	As at March 31, 2025
Unsecured, considered good		
- Loans to Employees	-	0.12
TOTAL	**-**	**0.12**

Note – 10: Other Current Assets **(₹ in lakhs)**

Particulars	As at March 31, 2026	As at March 31, 2025
(a) Security deposits		
Secured, considered good	-	-
Unsecured, considered good	-	-
Sub Total	-	-
(a) Prepaid expenses		
- Unsecured, considered good	2.18	2.85
Sub Total	**2.18**	**2.85**
(b) Balances with government authorities		
- Unsecured, considered good	0.27	-
Sub Total	**0.27**	**-**
(c) Advance to suppliers		
- Unsecured, considered good	7.97	8.14
- Less: Provision for other doubtful loans and advances	-	-
Sub Total	**7.97**	**8.14**
(d) Other Receivable		
- Unsecured, considered good	-	-
Sub Total	**-**	**-**
TOTAL	**10.42**	**10.99**

Note – 11: Equity Share Capital

Particulars	As at March 31, 2026		As at March 31, 2025	
	Number of shares	₹ in lakhs	Number of shares	₹ in lakhs
(a) **Authorised**				
Equity shares of ₹ 10/- each with voting rights	10000000	1,000.00	10000000	1,000.00
(b) **Issued**				
Equity shares of ₹ 10/- each with voting rights	6850000	685.00	6850000	685.00
(c) **Subscribed and fully paid up**				
Equity shares of ₹ 10/- each with voting rights	6850000	685.00	6850000	685.00
TOTAL	**6850000**	**685.00**	**6850000**	**685.00**

A. Reconciliation of Shares outstanding at the beginning and at the end of reporting year.

Particulars	As at March 31, 2026		As at March 31, 2025	
	Number of shares	₹ in lakhs	Number of shares	₹ in lakhs
Equity shares with voting rights				
At the beginning of the year	6850000	685.00	6850000	685.00
Issued During the year	-	-	-	-
Outstanding at the end of the year	6850000	685.00	6850000	685.00

B. Details of shares held by each shareholder holding more than 5% shares.

Name of shareholder	As at March 31, 2026		As at March 31, 2025	
	Number of shares held	% holding	Number of shares held	% holding
Sunil Sitaram Gupta	2189480	31.96%	2189480	31.96%
Rupal Gupta	542959	7.93%	542959	7.93%
Karan Sunil Gupta	358393	5.60%	358393	5.60%

Gupta Sunil Sitaram HUF	381687	5.57%	381687	5.57%
Sangeetha S	382726	5.59%	382726	5.59%
Bimalkumar P Brahmbhatt	819351	11.96%	819351	11.96%
Bennett, Coleman And Company Limited	561307	8.19%	561307	8.19%

C. Details of Shares held by Promoters & Promoter Group.

Name of Promoters & Promoter Group	As at March 31, 2026		As at March 31, 2025		% change during the year	
	Number of shares held	% holding	Number of shares held	% holding	Number of shares held	% holding
Sunil Sitaram Gupta	2189480	31.96%	2189480	31.96%	-	-
Rupal Gupta	542959	7.93%	542959	7.93%	-	-
Karan Sunil Gupta	358393	5.23%	358393	5.23%	-	-
Gupta Sunil Sitaram HUF	381687	5.60%	381687	5.60%	-	-
Anika Agrawal	245794	3.59%	245794	3.59%	-	-
Brinda Karan Gupta	32500	0.47%	32500	0.47%	-	-

NOTE: There is no change in the Promoters Holding During the year under review as compared to previous year.

Note – 12: Other Equity **(₹ in lakhs)**

Particulars	As at March 31, 2026	As at March 31, 2025
Capital reserve		
Opening balance	117.29	117.29
Add: Additions during the year	-	-
Less: Utilized / transferred during the year	-	-
Closing balance	**117.29**	**117.29**
Securities premium account		
Opening balance	246.17	246.17
Add : Premium on shares issued during the year	-	-
Less : Utilized during the year	-	-
Closing balance	**246.17**	**246.17**
General reserve		
Opening balance	66.79	66.79
Add: Transferred from surplus in Statement of P & L	-	-
Less: Utilized / transferred during the year	-	-
Closing balance	**66.79**	**66.79**
Retained Earnings		
Opening balance	**(1,789.12)**	**(1,685.67)**
IND AS Adjustment	-	-
Add: Profit / (Loss) for the year	(87.58)	(103.45)
Closing balance	**(1,876.70)**	**(1,789.12)**
Other Comprehensive Income		
Re-measurement of Defined Benefit Plans		
Balance as per last Financial year	16.32	16.23
Add: Adjustments made during the year	-	-
Add: For the Year	0.40	0.09
Closing Balance	**16.72**	**16.32**
TOTAL	**(1,429.73)**	**(1,342.56)**

PURPOSE OF RESERVE

Capital Reserve: The Company recognises profit and loss on purchase, sale, issue or cancellation of the Company's own equity instruments to capital reserve.

Security Premium: Securities premium is used to record premium received on issue of shares. The reserve is utilised in accordance with the provisions of the Companies Act, 2013.

General Reserve: Under the erstwhile Indian Companies Act, 1956, a general reserve was created through an annual transfer of net profit at a specified percentage in accordance with applicable regulations. Consequent to introduction of Companies Act, 2013, the requirement to mandatorily transfer a specified percentage of the net profit to general reserve has been withdrawn though the Company may transfer such percentage of its profits for the financial year as it may consider appropriate. Declaration of dividend out of such reserve shall not be made except in accordance with rules prescribed in this behalf under the Act.

Retained Earnings: Retained Earnings are the profits and gains that the Company has earned till date, less any transfer to general reserve, dividends or other distributions paid to shareholders.

Note – 13: Borrowings (Non-Current) **(₹ in lakhs)**

Particulars	As at March 31, 2026	As at March 31, 2025
Unsecured loans		
- From Financial Institutions	-	-
- From Directors	1,213.78	1,213.78
TOTAL	**1,213.78**	**1,213.78**

Note – 13a: Lease Liabilities **(₹ in lakhs)**

Particulars	As at March 31, 2026	As at March 31, 2025
Balance at the beginning	**23.67**	**30.99**
Additions	-	-
Finance Cost	-	-
Deletions/Modifications	-	-
Payment of Lease	10.35	7.32
Translation Difference	-	-
Balance at the end	**13.32**	**23.67**

Current Non-Current Classification **(₹ in lakhs)**

Particulars	As at March 31, 2026	As at March 31, 2025
Current Maturities	9.69	9.00
Non-current	3.63	14.66
TOTAL	**13.32**	**23.67**

Amount recognized in Profit and Loss Account **(₹ in lakhs)**

Particulars	As at March 31, 2026	As at March 31, 2025
Depreciation and Amortization expenses	7.84	7.84
Interest expenses on lease liabilities	1.93	2.76
TOTAL	**9.77**	**10.60**

(₹ in lakhs)

Particulars	As at March 31, 2026	As at March 31, 2025
Total cash outflow for the year	10.35	7.32
TOTAL	**10.35**	**7.32**

Note – 13b: Trade Payables – Non-current (₹ in lakhs)

Particulars	As at March 31, 2026	As at March 31, 2025
Trade payables:		
- Total outstanding dues of micro and small enterprises	249.74	254.69
- Total outstanding dues of creditors other than micro enterprises and small enterprises.	429.15	422.41
TOTAL	**678.89**	**677.10**
Trade Payables - Total outstanding dues of Micro & Small Enterprises	**249.74**	**254.69**
a) The Principal amount and Interest due there on remaining unpaid as at year end: Principal	-	-
b) Interest paid by the company in terms of section 16 of Micro, Small and Medium Enterprises Development Act, 2006 along with the amount of the payment made to the supplier beyond the appointed day during the year.	-	-
c) Interest due and payable for the period of delay in making payment (which have been paid but beyond the appointed day during the year) but without adding the interest specified under Micro, Small and Medium Enterprises Development Act, 2006	-	-
d) Interest accrued and remain unpaid as at year end	-	-
e) Further Interest remaining due and payable even in the succeeding year until such date when the interest dues as above are actually paid to the small enterprises		-

* Disclosure of payable to vendors as defined under the "Micro, Small and Medium Enterprise Development Act, 2006" is based on the information available with the Company regarding the status of registration of such vendors under the said Act, as per the intimation received from them on requests made by the Company.

Ageing for Trade Payables – Billed Non-current Outstanding as at March 31, 2026 (₹ in lakhs)

Particulars	Not Due	Outstanding for following periods from due date of payment				Total
		Less Than One Year	1 - 2 Years	2 - 3 Years	More Than 3 Years	
i. MSME	-	-	-	3.08	246.66	**249.74**
ii. Others	-	-	7.65	0.01	421.49	**429.15**
iii. Disputed Dues – MSME	-	-	-	-	-	**-**
iv. Disputed Dues Others	-	-	-	-	-	**-**

TOTAL	**-**	**-**	**7.65**	**3.09**	**668.15**	**678.89**

Ageing for Trade Payables – Billed Non-current Outstanding as at March 31, 2025 **(₹ in lakhs)**

Particulars	Not Due	Outstanding for following periods from due date of payment				Total
		Less Than One Year	1 - 2 Years	2 - 3 Years	More Than 3 Years	
i. MSME	-	-	52.37	3.66	198.65	**254.69**
ii. Others	-	-	17.07	15.58	389.76	**422.41**
iii. Disputed Dues – MSME	-	-	-	-	-	**-**
iv. Disputed Dues Others	-	-	-	-	-	**-**
TOTAL	**-**	**-**	**69.44**	**19.24**	**588.41**	**677.10**

Note – 14: Other Financial Liabilities (Non-Current) **(₹ in lakhs)**

Particulars	As at March 31, 2026	As at March 31, 2025
Trade / security deposits received	1.84	1.84
TOTAL	**1.84**	**1.84**

Note – 15: Provisions (Non-Current) **(₹ in lakhs)**

Particulars	As at March 31, 2026	As at March 31, 2025
Provision for employee benefits	23.80	20.55
TOTAL	**23.80**	**20.55**

Note – 16: Differed Tax (Assets) / Liabilities **(₹ in lakhs)**

Particulars	As at March 31, 2026	As at March 31, 2025
(a) Differed Tax Liability		
- Timing diff. between book and tax depreciation	6.96	9.76
Sub Total	**6.96**	**9.76**
(b) Differed Tax (Assets)		
- Unabsorbed Depreciation & Business Loss and 43b disallowances & Lease Liability	(613.23)	(586.17)
Sub Total	**(613.23)**	**(586.17)**
TOTAL	**(606.27)**	**(576.41)**

Note – 16a: Other non-current liabilities **(₹ in lakhs)**

Particulars	As at March 31, 2026	As at March 31, 2025
Advance from customers	35.94	35.17
TOTAL	**35.94**	**35.17**

Note – 17: Short-Term Borrowings (Current) **(₹ in lakhs)**

Particulars	As at March 31, 2026	As at March 31, 2025
Secured Borrowings		
- From banks	-	-
Unsecured Borrowings		
- From Non-Banking Financial Company	52.75	26.69
TOTAL	**52.75**	**26.69**

Note – 18: Trade Payables – Current **(₹ in lakhs)**

Particulars	As at March 31, 2026	As at March 31, 2025
Trade payables:		
- Total outstanding dues of micro and small enterprises	79.02	43.97
- Total outstanding dues of creditors other than micro enterprises and small enterprises.	132.96	86.92
TOTAL	**211.98**	**130.89**
Trade Payables - Total outstanding dues of Micro & Small Enterprises	**79.02**	**43.97**
a) The Principal amount and Interest due there on remaining unpaid as at year end: Principal	-	-
b) Interest paid by the company in terms of section 16 of Micro, Small and Medium Enterprises Development Act, 2006 along with the amount of the payment made to the supplier beyond the appointed day during the year.	-	-
c) Interest due and payable for the period of delay in making payment (which have been paid but beyond the appointed day during the year) but without adding the interest specified under Micro, Small and Medium Enterprises Development Act, 2006	-	-
d) Interest accrued and remain unpaid as at year end	-	-
e) Further Interest remaining due and payable even in the succeeding year until such date when the interest dues as above are actually paid to the small enterprises	-	-

Disclosure of payable to vendors as defined under the "Micro, Small and Medium Enterprise Development Act, 2006" is based on the information available with the Company regarding the status of registration of such vendors under the said Act, as per the intimation received from them on requests made by the Company.

Ageing for Trade Payables – Billed current Outstanding as at March 31, 2026 **(₹ in lakhs)**

Particulars	Not Due	Outstanding for following periods from due date of payment				Total
		Less Than One Year	1 - 2 Years	2 - 3 Years	More Than 3 Years	
i. MSME	1.47	77.55	-	-	-	**79.02**
ii. Others	85.25	47.72	-	-	-	**132.96**
iii. Disputed Dues – MSME	-	-	-	-	-	**-**
iv. Disputed Dues Others	-	-	-	-	-	**-**

TOTAL	**86.72**	**125.26**	**-**	**-**	**-**	**211.98**

Ageing for Trade Payables – Billed current Outstanding as at March 31, 2025 **(₹ in lakhs)**

Particulars	Not Due	Outstanding for following periods from due date of payment				Total
		Less Than One Year	1 - 2 Years	2 - 3 Years	More Than 3 Years	
i. MSME	11.88	32.10	-	-	-	**43.97**
ii. Others	60.79	26.13	-	-	-	**86.92**
iii. Disputed Dues – MSME	-	-	-	-	-	**-**
iv. Disputed Dues Others	-	-	-	-	-	**-**
TOTAL	**72.67**	**58.23**	**-**	**-**	**-**	**130.89**

Note – 18a: Other financial liabilities **(₹ in lakhs)**

Particulars	As at March 31, 2026	As at March 31, 2025
Security Deposits	75.00	135.00
TOTAL	**75.00**	**135.00**

Note – 19: Other Current Liabilities **(₹ in lakhs)**

Particulars	As at March 31, 2026	As at March 31, 2025
(a) Statutory Liabilities	10.59	1.04
(b) Advance from Customers	19.21	25.10
TOTAL	**29.80**	**26.14**

Note – 20: Provisions (Current) **(₹ in lakhs)**

Particulars	As at March 31, 2026	As at March 31, 2025
Provision for Employee Benefits	4.12	3.62
TOTAL	**4.12**	**3.62**

Note – 21(a): Revenue from Operations **(₹ in lakhs)**

Particulars	For the year ended March 31, 2026	For the year ended March 31, 2025
(a) Sale of Products	456.85	421.46
(b) Sale of Services	56.49	26.12
(c) Other Operating Revenues (Note – i)	2.43	4.20
TOTAL	**515.77**	**451.78**

Disclosure pursuant to Indian Accounting Standard (Ind AS 115) - Revenue from Contract with customers (also Refer Note no. 56)

(₹ in lakhs)

Particulars	For the year ended March 31, 2026	For the year ended March 31, 2025
Other Operating Revenues comprise:		

Freight outward collected	1.84	3.66
Duty drawback and other export incentives	0.58	0.54
Discount Received	-	-
TOTAL	**2.43**	**4.20**

(₹ in lakhs)

Particulars	**For the year ended March 31, 2026**	**For the year ended March 31, 2025**
(i) Reconcilliation of revenue from operation with the contracted price:		
Contracted Price:	457.37	421.61
Adjustment:		
Discounts/Rate difference	0.52	0.24
(ii) Sales of Products		
Other Operating revenue (including sale of services)	58.92	30.41
Revenue from operations	**515.77**	**451.78**
(iii) Revenue Disagreegation by Geography		
India	479.67	423.47
Outside India	33.68	24.12
TOTAL	**513.34**	**447.59**

Note – 21(b): Other Income **(₹ in lakhs)**

Particulars	**For the year ended March 31, 2026**	**For the year ended March 31, 2025**
(a) Interest income Includes ₹ 0.11 lakhs measured at Amortized Cost	7.01	4.36
Sub Total	**7.01**	**4.36**
(b) Commission income	-	-
Sub Total	**-**	**-**
(c) Other Non-Operating Income	-	-
- Profit on sale of Assets	-	-
TOTAL	**7.01**	**4.36**

Note – 22 (a): Cost of Materials Consumed **(₹ in lakhs)**

Particulars	**For the year ended March 31, 2026**	**For the year ended March 31, 2025**
Opening stock	**139.97**	**136.39**
Add: Purchases	189.89	175.80
Sub Total	**329.86**	**312.19**
Less: Closing Stock	129.09	139.97
Sub Total	**200.77**	**172.22**
Less: Sale of Raw Materials	(0.63)	(0.59)
Cost of Materials consumed	**201.40**	**172.80**

Note – 22(b): Purchase of Traded Goods **(₹ in lakhs)**

Particulars	**For the year ended March 31, 2026**	**For the year ended March 31, 2025**

Door	-	-
Laminate Sheet Purchases	65.80	103.07
TOTAL	**65.80**	**103.07**

Note – 22(c): Changes in Inventories of Finished Goods, Work-In-Progress and Stock-In-Trade **(₹ in lakhs)**

Particulars	For the year ended March 31, 2026	For the year ended March 31, 2025
Inventories at the end of the year:		
Finished goods	30.64	75.55
Work-in-progress	12.03	12.58
Sub Total	**42.67**	**88.12**
Inventories at the beginning of the year:		
Finished goods	75.55	63.27
Work-in-progress	12.58	0.87
Sub Total	**88.12**	**64.14**
NET INCREASE / (DECREASE)	**(45.46)**	**23.98**

Note – 23: Employee Benefits Expense **(₹ in lakhs)**

Particulars	For the year ended March 31, 2026	For the year ended March 31, 2025
Salaries and wages	124.96	116.69
Contributions to provident and other funds	6.09	3.56
Staff welfare expenses	1.87	1.73
TOTAL	**132.92**	**121.99**

Note – 24: Finance Costs **(₹ in lakhs)**

Particulars	For the year ended March 31, 2026	For the year ended March 31, 2025
(a) Interest expense on:		
(i) Borrowings	4.94	2.80
(ii) Others	-	-
(b) Other borrowing costs	-	-
TOTAL	**4.94**	**2.80**

Note – 25: Other Expenses **(₹ in lakhs)**

Particulars	For the year ended March 31, 2026	For the year ended March 31, 2025
Consumption of stores and spare parts	6.97	5.31
Consumption of Folder & Pub.	-	1.13
Consumption of packing materials	1.03	1.44
Power and fuel	5.38	7.82
Rent including lease rentals	18.94	19.80
Repairs and maintenance - Building	0.86	0.84
Repairs and maintenance - Factory Building	-	0.03
Repairs and maintenance - Machinery	1.30	1.21
Repairs and maintenance - Others	-	-

Particulars	For the year ended March 31, 2026	For the year ended March 31, 2025
Insurance	3.18	2.77
Rates and taxes	1.43	1.34
Communication	2.06	1.66
Travelling and conveyance	2.77	4.76
Printing and stationery	0.01	-
Freight and Forwarding expenses	11.84	9.25
Sales commission	1.96	-
Business promotion	0.11	0.70
Legal and professional expenses	35.38	37.22
Payments to auditors	2.00	2.00
Provision for ECL	-	39.95
Balance Written off (net)	-	-
Loss / (Profit) on disposal of fixed assets	-	-
Paper and Printing expenses	0.09	0.19
Export Clearing and Forwarding Expenses	0.56	-
ISO/ISI Certification expenses	-	0.32
Electricity expenses	1.91	1.83
Discount and Claims	-	-
Office Expenses	1.13	2.07
Advertisement Expenses	0.37	0.47
License Fees	0.09	0.05
labor Charges	35.92	30.24
Others Miscellaneous expenses	16.62	4.07
TOTAL	**151.91**	**136.54**

Payments to the Auditors Comprises **(₹ in lakhs)**

Particulars	For the year ended March 31, 2026	For the year ended March 31, 2025
As auditors - statutory audit & tax audit	2.00	2.00
For taxation matters	-	-
Review Report	-	-
Certification Fees	-	-
For other services	-	-
TOTAL	**2.00**	**2.00**

Note – 26: Earning Per Share (EPS)

Net profit after tax has been used as numerator and no. of shares has been used as denominator for calculating the basic and diluted Earnings Per Share.

Particulars	For the year ended March 31, 2026	For the year ended March 31, 2025
Face Value per Share (in ₹)	10.00	10.00
Net Profit after Tax (₹ in lakhs)	(87.58)	(103.45)
Weighted Average Number of Shares (in Lakhs)	6,850,000	6,850,000
Basic and Diluted Earnings Per Share	(1.28)	(1.51)

27. Capital Commitments and Contingent Liabilities:

(1) Contingent liabilities:

(Rs. In Lakhs)

Particulars	As at 31st March, 2026	As at 31st March, 2025
a) Claims against Company not acknowledged as Debt		
i) Disputed Income Tax demand	9.40	9.40
ii) Disputed Tax Demand under Central Sales Tax/ Goods & Service Tax	82.74	82.74
b) Guarantees excluding financial guarantees	NIL	NIL

(2) Capital Commitments

Estimated amount of contracts remaining to be executed on capital account [net of advances] and not provided for Rs. NIL (P.Y Rs. NIL)

Note:

(a) It is not practicable for the company to estimate the timings of cash outflows, if any, in respect of the above, pending resolution of the respective proceedings as it is determinable only on receipt of judgments/decisions pending with various forums/ authorities.

(b) The Company has reviewed all its pending litigations and proceedings and has adequately provided for where provisions are required and disclosed as contingent liabilities where applicable, in its financial statements. The Company does not expect the outcome of these proceedings to have a materially adverse effect on its financial results.

28. Financial and derivative instruments

- **Capital Management**

The company's objective when managing capital is to:

- Safeguard its ability to continue as a going concern so that the Company is able to provide maximum return to stakeholders and benefits for other stakeholders.
- Maintain an optimal capital structure to reduce the cost of capital.

The company's Board of director's reviews the capital structure on regular basis. As part of this review the board considers the cost of capital risk associated with each class of capital requirements and maintenance of adequate liquidity.

Disclosures

This section gives an overview of the significance of financial instruments for the Company and provides additional information on balance sheet items that contain financial instruments.

The details of significant accounting policies, including the criteria for recognition, the basis of measurement and the basis on which income and expenses are recognized in respect of each class of financial asset, financial liability and equity instrument are disclosed in accounting policies as stated above

Categories of Financial Instruments

(Rs. in lakhs)

Particulars	As at 31st March, 2026	As at 31st March, 2025
Financial Assets		
Measured at Amortized Cost		
(i) Trade and Other Receivables	480.41	401.58
(ii) Cash and Cash Equivalents	88.47	151.16
(iii) Loans	0.00	0.12
(v) Bank balances other than (ii) above	0.00	0.00
Financial Liabilities		
Measured at Amortized Cost		
(i) Borrowings	1266.53	1240.46
(ii) Trade Payables	890.87	807.98
(iii) Other Financial Liabilities	1.84	1.84

(i) Fair Value Measurement

This note provides information about how the Company determines fair values of various financial assets.

Fair Value of financial assets and liabilities that are not measured at fair value (but fair value disclosures are required)

Management considers that the carrying amounts of financial assets and financial liabilities recognized in the financial statements approximate their fair values.

(ii) Financial Risk Management Objectives

While ensuring liquidity is sufficient to meet Company's operational requirements, the Company's financial management committee also monitors and manages key financial risks relating to the operations of the Company by analyzing exposures by degree and magnitude of risks. These risks include market risk (including currency risk and price risk), credit risk and liquidity risk.

Market Risk

Market risk is the risk that the fair value of future cash flows of a financial instrument will fluctuate because of changes in market prices. Market risk comprises two types of risk: interest rate, currency risk and other price risk, such as commodity price risk and equity price risk. Financial instruments affected by market risk include FVTPL investments, trade payables, trade receivables, etc.

Foreign Currency Risk

Foreign currency risk is the risk that the fair value or future cash flows of an exposure will fluctuate because of changes in foreign exchange rates. The Company's exposure to the risk of changes in foreign exchange rates relates primarily to the Company's operating activities. The Company has a treasury department which monitors the foreign exchange fluctuations on the continuous basis and advises the management of any material adverse effect on the Company.

Interest Rate Risk

The Company's interest rate risk arises from the Long-Term Borrowings with fixed rates. The Company's fixed rates borrowings are carried at amortized cost.

Liquidity Risk

The Company manages liquidity risk by maintaining sufficient cash and cash equivalents including bank deposits and availability of funding through an adequate amount of committed credit facilities to meet the obligations when due.

Management monitors rolling forecasts of liquidity position and cash and cash equivalents on the basis of expected cash flows. In addition, liquidity management also involves projecting cash flows considering level of liquid assets necessary to meet obligations by matching the maturity profiles of financial assets & liabilities and monitoring balance sheet liquidity ratios.

The following tables detail the Company's remaining contractual maturity for its non-derivative financial liabilities with agreed repayment periods. The information included in the tables have been drawn up based on the undiscounted cash flows of financial liabilities based on the earliest date on which the Company can be required to pay. The contractual maturity is based on the earliest date on which the Company may be required to pay.

The following are the contractual maturities of non-derivative financial liabilities, based on contractual cash flows:

(Amount in lakhs.)

Particulars	**Due in 1 Year**	**1 Year - 3 Years**	**More than 3 Years**	**Total**
As at 31st March, 2026				
Borrowings	52.75	--	1213.78	1266.53
Trade Payables	211.98	10.74	668.15	890.87
Other Financial Liabilities	75.00	--	1.84	76.84
Lease Liability	9.69	3.63	--	13.32
As at 31st March, 2025				
Borrowings	26.69	--	1213.78	1240.46
Trade Payables	130.88	88.69	588.41	807.98
Other Financial Liabilities	135.00	--	1.84	136.84
Lease Liability	8.32	15.35	--	23.67

Credit Risk

Credit risk is the risk that counterparty will not meet its obligations under a financial instrument or customer contract, leading to a financial loss. The Company is exposed to credit risk from its operating activities (primarily trade receivables).

Trade Receivables

An impairment analysis is performed at each reporting date on an individual basis for all the customers. In addition, a large number of minor receivables are grouped into homogenous groups and assessed for impairment collectively. The maximum exposure to credit risk at the reporting date is the carrying value of trade receivables disclosed in Note 3A and 7 as the Company does not hold collateral as security. The Company has evaluated the concentration of risk with respect to trade receivables as low, as its customers are located in several jurisdictions and industries.

The Company has made assessment of Allowance for Credit Loss in respect of Trade Receivables the Company has analyzed its trade receivables for gaining analysis and grouped them accordingly and then applied ear wise percentage to calculate the amount of Allowance for Credit Loss in respect of the same.

Movement in the expected Allowance for Credit Loss in respect of Trade Receivables

(Rs in lakhs)

Particulars	March 31, 2026	March 31,2025
Balance at beginning of the year	**39.85**	---
Add: Provided during the year	---	39.85
Less: Reversals of provision	(0.25)	---
Less: Amounts written back	---	---
Balance at the end of the year	**39.60**	**39.85**

The Company has a detailed review mechanism of overdue customer receivables at various levels within organization to ensure proper attention and focus for realization.

(Amount in lakhs)

Particulars	Up to 1 Year	1 Year - 3 Years	More Than 3 Years	Total
As at 31st March, 2026				
Loans to Employees	--	--	--	--
Trade Receivables	90.81	33.29	356.32	480.42
As at 31st March, 2025				
Loans to Employees	0.12	--	--	0.12
Trade Receivables	19.68	33.63	348.27	401.58

(a) For hedging currency

Particulars	As at March 31st, 2026 (in` lakhs)	As at March 31st, 2025 (in` lakhs)
Outstanding Forward Contract	NIL	NIL

29. Disclosures Regarding Employee Benefits

As per Indian Accounting Standard 19 "Employee Benefits" the disclosures are given below:

Defined Contribution Plan

Contribution to defined contribution plan, recognized as expense for the year is as under:

Particulars	2025-26 (Rs in lakhs)	2024-25 (Rs in lakhs)
Employer's contribution to provident fund	2.21	2.21

(i) Defined Contribution Plan: Employee benefits in the form of Provident Fund are considered as defined contribution plan and the contributions to Employees Provident Fund Organization established under The Employees Provident Fund and Miscellaneous Provisions Act 1952 and Employees State Insurance Act, 1948, respectively, are charged to the profit and loss account of the year when the contributions to the respective funds are due.

(ii) Defined Benefit Plan: Retirement benefits in the form of Gratuity are considered as defined benefit obligation and are provided for on the basis of third-party actuarial valuation, using the projected unit credit method, as at the date of the Balance Sheet.

Every Employee who has completed five years or more of service is entitled to Gratuity on terms not less favorable than the provisions of The Payment of Gratuity Act, 1972.

As the Company has not funded its liability, it has nothing to disclose regarding plan assets and its reconciliation.

(iii) Major risk to the plan:

I have outlined the following risks associated with the plan:

Interest rate risk:

A fall in the discount rate which is linked to the Govt Sec. Rate will increase the present value of the liability requiring higher provision. A fall in the discount rate generally increases the mark to market value of the assets depending on the duration of asset.

Salary Risk:

The present value of the defined benefit plan liability is calculated by reference to the future salaries of members. As such, an increase in the salary of the members more than assumed level will increase the plan's liability.

Investment Risk:

The present value of the defined benefit plan liability is calculated using a discount rate which is determined by reference to market yields at the end of the reporting period on government bonds. If the return on plan asset is below this rate, it will create a plan deficit. Currently, for the plan in India, it has a relatively balanced mix of investments in government securities, and other debt instruments.

Asset Liability Matching Risk:

The plan faces the ALM risk as to the matching cash flow. Since the plan is invested in lines of Rule 101 of Income Tax Rules, 1962, this generally reduces ALM risk.

Mortality risk:

Since the benefits under the plan is not payable for life time and payable till retirement age only, plan does not have any longevity risk.

Concentration Risk:

Plan is having a concentration risk as all the assets are invested with the insurance company and a default will wipe out all the assets. Although probability of this is very less as insurance companies have to follow regulatory guidelines.

(iv) Defined Benefit Cost

Particulars	For the Year ended 31st March 2026	For the Year ended 31st March 2025
	(Rs in lakhs)	(Rs in lakhs)
Current Service Cost	0.96	0.81
Net Interest Cost	0.62	0.53
Past Service Cost	1.20	--
Defined Benefit Cost included in Profit and Loss	**2.78**	**1.34**
Defined Benefit Cost included in Other Comprehensive Income	**(0.54)**	**(0.12)**
Total Defined Benefit Cost in Profit and Loss and OCI	**2.24**	**1.22**

(v) Movement in Defined benefit liability:

Particulars	For the Year ended 31st MARCH 2026	For the Year ended 31st MARCH 2025
	(Rs in lakhs)	(Rs in lakhs)
Opening Defined Benefit Obligation	21.40	20.19
Interest Expense on Defined Benefit Obligation (DBO)		
Current Service Cost	2.78	1.34
Total Re-measurements included in OCI	(0.54)	(0.12)
Less: Benefits paid	--	--
Less: Contributions to plan assets	(0.17)	--
Closing benefit obligation	23.47	21.40

(vi) Sensitivity Analysis of Defined Benefit Obligation:

Particulars	For the Year ended 31st MARCH 2026	For the Year ended 31st MARCH 2025
	(Rs in lakhs)	(Rs in lakhs)
Projected Benefit Obligation on Current Assumptions	24.53	22.22
Delta Effect of +1% Change in Rate of Discounting	(0.84)	(0.70)
Delta Effect of -1% Change in Rate of Discounting	0.96	0.80
Delta Effect of +1% Change in Rate of Salary Increase	0.95	0.79
Delta Effect of -1% Change in Rate of Salary Increase	(0.85)	(0.70)
Delta Effect of +1% Change in Rate of Employee Turnover	(0.01)	(0.04)
Delta Effect of -1% Change in Rate of Employee Turnover	0.01	0.04

(vii) Actuarial assumptions:

Particulars	For the Year ended 31st MARCH 2026	For the Year ended 31st March 2025
Expected Return on Plan Assets	7.27%	6.73%
Rate of Discounting	7.27%	6.73%
Rate of Salary Increase	7.00%	7.00%
Rate of Employee Turnover	6.00%	6.00%
Mortality Rate During Employment	Indian Assured Lives Mortality (2012-14) (Urban)	Indian Assured Lives Mortality (2012-14) (Urban)
Mortality Rate After Employment	N.A.	N.A.

(viii) The above details are certified by the actuary.

30. In the opinion of the Board of Directors, the current assets, loans and advances are approximately of the value stated, if realized in the ordinary course of business and the provisions for depreciation and all known and ascertained liabilities are adequate and not in excess of the amounts reasonably necessary.

31. 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.

32. Related Party Information:

Information about related parties

Sr. No	Name of the related party	Description of relation Key management personnel
1	Mr. Sunil S. Gupta	Managing Director

2	Mr. Karan S. Gupta	Close Member of KMP
3	Mrs. Rupal Gupta	Non-Executive Director
4	Falguni Shah	Chief Financial Officer
5	Mr. Krumil Dilipbhai Patel	Compnay Secretary (DOJ 26/12/2025)

(Related Parties have been identified by the management)

Summary of Related Party Transaction:

(Rs. in Lakhs)

Description of transaction	Enterprise over which control exercised by key management personnel	Key Management Personnel	Close Member of Key Management Personal
Perquisites: Dr. Sunil S. Gupta (M.D)		NIL (NIL)	
Reimbursement of Tour Exps: Dr. Sunil S. Gupta (M.D)		0.40 (0.68)	
Dr. Sunil. S. Gupta (Remuneration)		15.84 (15.84)	
Closing Balance of Loan		930.77 (930.77)	
Sale of Goods		(0.30) (0.57)	
Mr. Karan Gupta Closing Balance of Loan			283.00 (283.00)
Rent (Dr. Sunil S. Gupta)		19.80 (19.80)	
Rupal Gupta (Siting Fees)		0.40 (0.20)	
Reimbursement		(0.62) (NIL)	

Note:

1. The remuneration of directors and other members of Key management personal during the year is as follow

(₹ in Lakhs)

Particulars	2025-26	2024-25
Short term benefits	19.80	19.80

2. Key Managerial Personnel and Relatives of Promoters who are under the employment of the Company are entitled to post-employment benefits and other long term employee benefits recognized as per Ind AS 19 - 'Employee Benefits' in the Standalone financial statements. As these employee benefits are lump sum amounts provided on the basis of actuarial valuation, the same is not included above.

All related party transactions entered during the year were in ordinary course of the business and are on arm's length basis. No amount has been recognized as bad or doubtful in respect of transactions with the related parties.

33. SEGMENT INFORMATION

a) Primary Segment – Business Segment

The Company's operation predominantly comprises of only one segment. In view of the same, separate segmental information is not required to be disclosed as per the requirement of Indian Accounting Standard 108 Operating Segment. All assets are located in the company's country of domicile. Five parties have contributed 10% or more to company's revenue for 2025-26 of Rs 398.58 lakhs and for 2024-25 four parties have contributed 10% or more to the company's revenue of Rs.216.39 lakhs.

b) Secondary Segment – Geographical Segment

The analysis of geographical segment is based on the geographical location of the customers. The geographical segments considered for disclosure are as follows:

Sales within India include sales to customers located within India.

Sales outside India include sales to customers located outside India.

Particulars	**Domestic**	**Export**	**Total**
Segment revenue by Geographical area based on Geographical Location of customers.	**2025-26**	**2025-26**	**2025-26**
Sales from Production & Service:	479.67	33.68	513.34
	2024-25	**2024-25**	**2024-25**
Sales from Production & Service:	423.46	24.12	447.58

34. Deferred Tax Liability/(Assets)

The breakup of Deferred Tax as at 31.03.2026 is as under.

(Rs in Lakhs)

Particulars	**Amount (As on 31/03/2026)**	**Amount (As on 31/03/2025)**
Deferred Tax Liabilities.		
- Timing Difference of Depreciation (Deferred tax liability)	6.96	9.76
Deferred Tax Assets.		
- Gratuity & other Payment & Unabsorbed Loses & Lease Liabilities	(613.23)	(586.17)
Net Deferred Tax Liability/(Assets)	**(606.27)**	**(576.41)**

36. Previous year figures have been re-grouped / rearranged, wherever necessary to make them comparable with those of current year.

37. The financial statements were authorized for issue by the directors under the directions of the Insolvency Resolution Professional on 25th May, 2026.

38. 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/ 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.

39. 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. However, as the company's Resolution plan is approved by the Committee of Creditors and pending for approval by Hon'ble NCLT Ahmedabad Bench, the going concern of the Company shall continue upon the approval of Resolution plan.

39. Eligibility of Corporate Social Responsibility

Based on the average net profits of the Company after computation of Net Profit as per Section 198 of the Companies Act, 2013 for the preceding three financial years, the Company is not required to spend any amount on CSR activities during the financial year 2025-26.

40. The Company had availed intercorporate deposit from "Sampati Securities Limited" amounting to Rs.25.00/- Lakhs, which has become due on 1st February 2024 as per the agreement. However, the company being under the

Corporate Insolvency Resolution Process (CIRP) and in moratorium Period u/s 14 of the Insolvency and Bankruptcy Code, 2016. The company had not made the provision total interest of Rs. 4.50/- Lakhs for the year ending on 31.03.2026; had the company made the said provision then the loss would have been higher & current liabilities would have been higher to that extend.

41. 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. The matter is pending for the final Adjudication of the Hon'ble NCLAT as on the date for Adjudication before the Hon'ble NCLT, Ahmedabad bench.

42. Undisclosed Transactions

As stated, & confirmed by the Company's Management / Resolution Professional (RP), The Company does not have any such transaction which is not recorded in the books of accounts that has been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961 (such as, search or survey or any other relevant provisions of the Income Tax Act, 1961.

43. Benami Transactions

As stated, & confirmed by the Company's Management/ Resolution Professional (RP), The Company does not have any Benami property, where any proceeding has been initiated or pending against the Group for holding any Benami property.

44. Loan or Investment to Ultimate Beneficiaries

As stated, & Confirmed by the Company's Management/ Resolution Professional (RP), The Company has not advanced or loaned or invested funds to any other person(s) or entity(ies), including foreign entities (Intermediaries) with the understanding that the Intermediary shall:

i. directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the company (Ultimate Beneficiaries) or
ii. provide any guarantee, security or the like to or on behalf of the Ultimate Beneficiaries

45. Loan or Investment from Ultimate Beneficiaries

As stated, & Confirmed by the Company's Management/ Resolution Professional (RP), The Company has not received any fund from any person(s) or entity(ies), including foreign entities (Funding Party) with the understanding (whether recorded in writing or otherwise) that the Company shall:

i. directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party (Ultimate Beneficiaries)

or

ii. provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries

46. Working Capital

As stated, & Confirmed by the Company's Management/ Resolution Professional (RP), The Company has not been sanctioned working capital limits from a bank.

47. Willful Defaulter

As stated, & Confirmed by the Company's Management/ Resolution Professional (RP), the company has not been declared willful defaulter by the bank during the year under review.

48. Transactions with Struck off Companies

As stated, & Confirmed by the Company's Management/ Resolution Professional (RP), the company has not under taken any transactions nor has outstanding balance with the company Struck Off either under section 248 of the Actor under Section 560 of Companies act 1956.

49. Satisfaction of Charge

As stated, & Confirmed by the Company's Management/ Resolution Professional (RP), The company does not have any pending registration or satisfaction of charges with ROC beyond the statutory period.

50. Crypto Currency

As stated, & Confirmed by the Company's Management/ Resolution Professional (RP). The Company has not traded or invested in Crypto Currency or Virtual Currency.

51. Compliance with number of layers of companies:

As informed and confirmed by the Company's Management/ Resolution Professional (RP), the Company has complied with the number of layers prescribed under clause (87) of section 2 of the Act read with Companies (Restriction on number of Layers) Rules, 2017.

52. Compliance with Scheme of Arrangement

The Company has not applied for any scheme of Arrangements under sections 230 to 237 of the Companies Act 2013.

53. As informed and confirmed by the company's management/ Resolution Professional (RP), the Property, Plant and Equipment are held in the name of company & the company has not revalued any Property, Plant and Equipment during the year.

54. Ratio Analysis

Particulars	Numerator	31st March 2026 (Rs. In Lakhs)	31st March 2025 (Rs. In Lakhs)	Denominator	31st March 2026 (Rs. In Lakhs)	31st March 2025 (Rs. In Lakhs)	Variation	Reasons
Current Ratio	Current Assets	373.92	417.34	Current Liabilities	383.34	331.34	15.69%	
Debt Equity Ratio	Borrowings	1,266.53	1,240.46	Share Holder's Equity	(744.73)	(657.56)	13.26%	
Debt Service Coverage Ratio	Earnings available for debt Service (Refer Note i below)	(44.33)	(59.25)	Debt Service	**N.A.**	**N.A.**	**N.A.**	
Return on Equity (ROE):	Net Profit after Taxes	(87.58)	(103.45)	Average Shareholder's Equity	(701.15)	(605.88)	15.72%	
Inventory Turnover Ratio	Cost of Material Consumed + Channges in WIP/ FG	267.20	275.87	Average Invnetory	207.40	221.24	-6.25%	
Trade receivable Turnover Ratio	Revenue from Operations	515.77	451.78	Average Trade Receivables	441.00	442.24	-0.28%	
Trade Payable Turnover Ratio	Purchases	407.25	455.36	Average Trade Payables	849.43	782.99	8.49%	
Net Capital Turnover Ratio	Revenue from Operations	515.77	451.78	Working Capital	(9.42)	86.00	-110.95%	due to substential decrease in

								the working capital
Net Profit Ratio	Net Profit	(87.58)	(103.45)	Revenue from Operations	(0.17)	(0.23)	-25.85%	due to substential decrease in the loss
Return on Capital Employed	Earning Before Interest and Tax	(112.66)	(135.64)	Capital Employed	521.80	568.67	-8.24%	

Note i: Net Profit after taxes + Non-cash operating expenses + Interest + other adjustments like loss on sale of Fixed assets etc.

NOTE NO -55 TAX RECONCLIATION

Income taxes recognised in Statement of Profit and Loss

(Rs in lakhs)

Particulars	For Year ended 31 March, 2026	For Year ended 31 March, 2025
Current tax	-	-
In respect of the current year:	-	-
(Excess)/Short provision for tax of earlier years	-	-
Deferred tax(credit) /Charged	(30.03)	(34.99)
Total income tax expense recognised in respect of continuing operations	**(30.03)**	**(34.99)**

Tax reconciliation

The income tax expense for the year can be reconciled to the accounting profit as follows:

(Rs in lakhs)

Particulars	For Year ended 31 March, 2026	For Year ended 31 March, 2025
Profit before taxes	(117.60)	(138.44)
Enacted tax rate in India	25.168%	25.168%
Expected income tax benefit/(expense) at statutory tax rate	-	-
Effect of:		
Deductable Expenses	-	-
Total Tax Expenses as reported in Statement of Profit & loss	-	-
Deferred tax(credit) /Charged	(30.03)	(34.99)
Income taxes recognised in the Statement of Profit and Loss	**(30.03)**	**(34.99)**

The tax rate used for the FY 2025-26 and FY 2024-25 is 22% plus 10% surcharge and 4% education cess

Income tax recognised in other comprehensive income

(Rs in lakhs)

Particulars	For Year ended 31 March, 2026	For Year ended 31 March, 2025
Deferred tax		
Arising on income and expenses recognised in other comprehensive income:		
Remeasurement of defined benefit obligation	0.13	0.03

Total income tax recognised in other comprehensive income	0.13	0.03
Bifurcation of the income tax recognised in other comprehensive income into:-		
Items that will not be reclassified to Statement of Profit and Loss		
Income tax recognised in other comprehensive income	**0.13**	**0.03**

The tax rate used for the FY 2025-26 and FY 2024-25 is 22% plus 10% surcharge and 4% education cess

Components of deferred tax assets and liabilities

(Rs in lakhs)

Particulars	For Year ended 31 March, 2026	For Year ended 31 March, 2025
(a) Deferred tax liabilities		
Difference between book and tax depreciation	6.96	9.76
	6.96	**9.76**
(b) Deferred tax assets		
Unabsorbed Depreciation & Business Loss and 43b diallowances & Lease Liability	(613.23)	(586.17)
	(613.23)	(586.17)
Deferred Tax Liabilities (Net)	**(606.27)**	**(576.41)**

NOTE NO 56

INDAS 115 DISCLOSURE

The Company has recognised the following amounts relating to revenue in the statement of profit or loss:

(Rs in lakhs)

Particulars	For Year ended 31 March, 2026	For Year ended 31 March, 2025
Revenue from contracts with customers	513.34	447.58
Total Revenue	**513.34**	**447.58**

Revenue is recognized upon transfer of control of products to customers

(a) Disaggregation of revenue from contract with customers

Revenuefrom sale of products represents revenue generated from external customers which is attributable to the company's country of domicile i.e. India and external customers outside India as under:

(Rs in lakhs)

Particulars	For Year ended 31 March, 2026	For Year ended 31 March, 2025
Revenue from		
-Outside India	33.68	24.12
-In India	479.67	423.46

Five parties have contributed 10% or more to company's revenue for 2025-26 of Rs 398.58 lakhs and for 2024-25 Four parties have contributed 10% or more to the company's revenue of Rs.216.39 lakhs.

(b) Contract assets and liabilities

The Company has recognised the following revenue-related contract assets and liabilities

(Rs in lakhs)

Particulars	For Year ended 31 March, 2026	For Year ended 31 March, 2025
Contract Assets	480.41	401.58
Total Contract Assets	**480.41**	**401.58**
Contract Liabilities	55.15	60.27
Total Contract Liabilities	**55.15**	**60.27**

(c) Performance obligations

The performance obligation is satisfied upon delivery of the finished goods and payment is generally due within 1 to 3 months from delivery. The performance obligation to deliver the finished goods is started after receiving of sales order. The customer can pay the transaction price upon delivery of the finished goods within the credit period, as mentioned in the contract with respective customer.

(d) Information about Major Customers

Following are the customer representing more than 10% of the Total revenue of the Company

(Rs in lakhs)

Particulars	For Year ended 31 March, 2026	For Year ended 31 March, 2025
Revenue from such customers		
Customer attributing highest revenue	93.23	83.96
Customer attributing second highest revenue	92.42	46.17
Customer attributing third highest revenue	88.46	43.15
Customer attributing fourth highest revenue	63.68	43.10
Customer attributing fifth highest revenue	60.79	-

Signatures to Notes - 1 to 56

Notes referred to herein above form an integral part of the Financial Statements. As per our report of even date attached.

For, Parikh & Majmudar
Chartered Accountants
(Firm Regn. No. 107525W)

For and on behalf of the Board of Directors,
BLOOM DEKOR LIMITED

Vineeta Maheshwari
Erstwhile Insolvency Resolution Professional

Rupal Gupta
Non-executive Director
DIN 00012611

Dr. Sunil Gupta
Managing Director
DIN 00012572

CA Satwik Durkal (Partner)
Membership No. 107628
UDIN: 26107628RDIDJJ2379

Krumil Patel
Company Secretary
M. No. ACS-77863

Falguni Shah
Chief Financial Officer

Date: May 25, 2026
Place: Ahmedabad

Place: Ahmedabad
Date: May 25, 2026