



**TIBREWAL CHAND & CO.**  
**CHARTERED ACCOUNTANTS**

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**Independent Auditor's Review Report on Quarterly Unaudited Financial Results of Bloom Industries Limited for the Quarter and Nine Months Ended December 31, 2023 pursuant to the Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended**

**TO THE BOARD OF DIRECTORS OF  
BLOOM INDUSTRIES LIMITED**

- 1) We have reviewed the accompanying statement of Unaudited Financial Results of **Bloom Industries Limited**, ("the Company") for the quarter and nine months ended December 31, 2023 ("the Statement"), being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended. ("the Regulation")
- 2) This Statement, which is the responsibility of the Company's management and approved by the Board of Directors, has been prepared in accordance with recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), as prescribed under Section 133 of the Companies Act, 2013 read with relevant rules thereunder and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.
- 3) We conducted our review of the Statement in accordance with the Standard on Review Engagement (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. A review of interim financial information consists of making inquiries, primarily of the Company's personnel responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing specified under Section 143(10) of the Companies Act, 2013 and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.
- 4) Based on our review conducted and procedures performed as stated in paragraph 3 above, nothing has come to our attention that causes us to believe that the accompanying statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standards and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.
- 5) a) The financial statements of the Company for the financial year March 31, 2023 was audited by another firm of Chartered Accountants, who issued an unmodified opinion vide their report dated May 29, 2023.



b) The financial results for the quarter and nine months ended December 31, 2022 was audited by another firm of Chartered Accountants, who issued an unmodified opinion vide their report dated February 10, 2023.



Place : Rourkela  
Date : February 13, 2024

For **Tibrewal Chand & Co**  
Chartered Accountants  
Firm Registration Number: 311047E

*Krishna Agrawal*

**Krishna Agrawal**  
Partner  
Membership Number : 313562  
UDIN : 24313562BKGEEW3028

## BLOOM INDUSTRIES LIMITED

CIN : L27200OR1989PLC036629

Regd. Office : Plot No. P-25, Civil Township, Rourkela-769 004 (Odisha)

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## STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 31ST DECEMBER, 2023

Sr. No.	Particulars	Standalone			(Rs. In Lakhs except for per share data)		Year Ended 31.03.2023 Audited
		Quarter Ended			Nine Months Ended		
		31.12.2023 Unaudited	30.09.2023 Unaudited	31.12.2022 Unaudited	31.12.23 Unaudited	31.12.22 Unaudited	
	<b>Income</b>						
I	Revenue From Operations	1,402.79	631.71	236.73	2,842.14	869.57	1,345.32
II	Other Income	16.99	-	-	17.73	2.03	2.12
III	<b>Total Income (I+II)</b>	<b>1,419.78</b>	<b>631.71</b>	<b>236.73</b>	<b>2,859.87</b>	<b>871.60</b>	<b>1,347.44</b>
IV	<b>Expenses</b>						
	Consumption of raw materials and components	-	-	-	-	-	-
	Purchase of stock-in-trade	1,321.37	563.78	204.08	2,651.77	788.85	1,217.77
	Changes in inventories of finished goods, stock-in-trade and semi finished goods	-	-	-	-	-	-
	Employee benefits expense	3.13	4.36	0.48	9.09	1.44	1.92
	Finance costs	21.32	22.90	10.87	58.28	32.46	42.81
	Depreciation and amortisation expense	-	-	-	-	-	-
	Other expenses	53.26	23.29	11.82	88.29	26.33	34.95
	<b>Total Expenses (IV)</b>	<b>1,399.08</b>	<b>614.33</b>	<b>227.25</b>	<b>2,807.43</b>	<b>849.08</b>	<b>1,297.45</b>
V	<b>Profit/(Loss) before exceptional items and tax (III - IV)</b>	<b>20.70</b>	<b>17.38</b>	<b>9.48</b>	<b>52.44</b>	<b>22.52</b>	<b>49.99</b>
VI	Exceptional Items	-	-	-	-	-	-
VII	<b>Profit/(Loss) before tax (V - VI)</b>	<b>20.70</b>	<b>17.38</b>	<b>9.48</b>	<b>52.44</b>	<b>22.52</b>	<b>49.99</b>
VIII	<b>Tax expense:</b>						
	Current tax	1.02	4.40	0.05	9.01	0.05	4.49
	Deferred tax	-	-	-	-	-	-
IX	<b>Profit/(Loss) for the period from continuing operations (VII - VIII)</b>	<b>19.68</b>	<b>12.98</b>	<b>9.43</b>	<b>43.43</b>	<b>22.47</b>	<b>45.50</b>
X	<b>Profit/(Loss) for the period from discontinuing operations</b>	-	-	-	-	-	-
XI	Other Comprehensive Income	-	-	-	-	-	-
	<b>Total Comprehensive Income for the Period (IX + X)</b>						
XII	<b>(Comprising Profit / (Loss) and Other Comprehensive Income for the period)</b>	<b>19.68</b>	<b>12.98</b>	<b>9.43</b>	<b>43.43</b>	<b>22.47</b>	<b>45.50</b>
	Paid-up equity share capital (Face value of Rs.10/- each)	664.00	664.00	664.00	664.00	664.00	664.00
	Reserves excluding revaluation reserves as per balance sheet of previous accounting year	-	-	-	-	-	169.44
XIII	<b>Earnings per equity share</b>						
	Basic (Rs.)	0.30	0.20	0.14	0.65	0.34	0.69
	Diluted (Rs.)	0.30	0.20	0.14	0.65	0.34	0.69

## NOTES:

- These results were reviewed by the Audit Committee and thereafter approved by the Board of Directors in their meeting held on February 13, 2024.
- The Statutory Auditors of the Company have carried out a Limited Review of the result for the quarter ended 31.12.2023 have been expressed an unqualified opinion on the same.
- The Company operates in a single segment namely Trading and hence the segment information is not furnished in the above result under Ind - AS 108
- Previous year figures have been regrouped / recasted, wherever necessary.

By Order of the Board  
For Bloom Industries Limited

Akash Gupta  
Whole Time Director  
DIN :01326005Place : Rourkela  
Date : 13th February, 2024