



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 Three Months Ended September 30, 2024 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 three months ended September 30, 2024 ("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.



Place: Rourkela
Date: November 11, 2024

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

Krishna Agrawal
Krishna Agrawal
Partner
Membership Number: 313562
UDIN: 24313562BKGEIN3618

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 30TH SEPTEMBER, 2024

Sr. No.	Particulars	Standalone			(Rs. In Lakhs except for per share data)		
		Quarter Ended			Six Months Ended		Year Ended
		30.09.2024	30.06.2024	30.09.2023	30.09.24	30.09.23	31.03.2024
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited	
	Income						
I	Revenue From Operations	628.73	756.09	631.71	1,384.82	1,439.35	3,007.73
II	Other Income	17.57	-	-	17.57	0.74	49.98
III	Total Income (I+II)	646.30	756.09	631.71	1,402.39	1,440.09	3,057.71
IV	Expenses						
	Consumption of raw materials and components	-	-	-	-	-	-
	Purchase of stock-in-trade	577.31	696.49	563.78	1,273.80	1,330.40	2,801.95
	Changes in inventories of finished goods, stock-in-trade and semi finished goods	-	-	-	-	-	-
	Employee benefits expense	2.93	2.93	4.36	5.86	5.96	11.93
	Finance costs	34.59	19.88	22.90	54.47	36.96	81.33
	Depreciation and amortisation expense	-	-	-	-	-	-
	Other expenses	17.83	8.41	23.29	26.24	35.03	99.28
	Total Expenses (IV)	632.66	727.71	614.33	1,360.37	1,408.35	2,994.49
V	Profit/(Loss) before exceptional items and tax (III - IV)	13.64	28.38	17.38	42.02	31.74	63.22
VI	Exceptional Items	-	-	-	-	-	-
VII	Profit/(Loss) before tax (V - VI)	13.64	28.38	17.38	42.02	31.74	63.22
VIII	Tax expense:						
	Current tax	(0.59)	7.14	4.40	6.55	7.99	6.69
	Deferred tax	-	-	-	-	-	-
IX	Profit/(Loss) for the period from continuing operations (VII - VIII)	14.23	21.24	12.98	35.47	23.75	56.53
X	Profit/(Loss) for the period from discontinuing operations	-	-	-	-	-	-
XI	Other Comprehensive Income	-	-	-	-	-	-
XII	Total Comprehensive Income for the Period (IX + X) (Comprising Profit / (Loss) and Other Comprehensive Income for the period)	14.23	21.24	12.98	35.47	23.75	56.53
	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						225.97
XIII	Earnings per equity share						
	Basic (Rs.)	0.21	0.32	0.20	0.53	0.36	0.85
	Diluted (Rs.)	0.21	0.32	0.20	0.53	0.36	0.85

NOTES:

- The above unaudited financial results of the Company for the half year & 2nd quarter ended September 30, 2024 were reviewed by the Audit Committee and thereafter approved by the Board of Directors in their meeting held on November 11, 2024. The Statutory Auditors of the Company have carried out a Limited Review of the result for the half year & 2nd quarter ended 30.09.2024 and have been expressed an unqualified opinion on the same.
- This statement has been prepared in accordance with Companies (Indian Accounting Standards) Rules, 2015 (Ind AS) prescribed under section 133 of the Companies Act, 2013 and other recognised accounting practices and policies to the extent applicable.
- The company operates in a single segment namely Iron & Steel Trading and hence the segment information is not furnished in above result under Ind- AS 108.
- Previous year figures have been regrouped / recasted, wherever necessary.

**By Order of the Board
For Bloom Industries Limited**

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Akash Gupta
Date: 2024.11.11
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Akash Gupta
Whole time Director
DIN :01326005

Place : Rourkela
Date : 11th November, 2024

BLOOM INDUSTRIES LIMITED

Statements of Assets and Liabilities

(Rupees in Lakhs)

Particulars	As at	As at
	30 September 2024	31 March 2024
	Unaudited	Audited
ASSETS		
1 Non-current assets		
(a) Property, plant and equipment	-	-
(b) Investment property	-	-
(c) Financial assets	-	-
(d) Investment	-	-
(i) Investments	1,198.85	1,046.02
(ii) Loans	-	-
Total Non Current Asset	1,198.85	1,046.02
2 Current assets		
(a) Inventories		
(b) Financial assets		
(i) Trade receivables	474.26	372.62
(ii) Cash and cash equivalents	0.62	0.73
(iii) Bank balance other than above	0.25	10.41
(iv) Loans	-	-
(v) Others	134.45	358.12
Total Current Asset	609.58	741.88
Total Assets	1,808.43	1,787.90
EQUITY AND LIABILITIES		
Equity		
(a) Equity Share capital	696.03	696.03
(b) Other equity	261.44	225.97
Total Equity	957.47	922.00
Liabilities		
1 Non-current liabilities		
(a) Financial liabilities	-	-
(i) Borrowings	-	614.67
Total Non current Liability	-	614.67
2 Current liabilities		
(a) Financial liabilities		
(i) borrowings	494.12	95.81
(ii) Trade payables	-	-
a) Total O/s dues of Micro & Small Ent.		
b) Total O/s dues of Creditors other than Micro & Small Ent	8.63	8.63
(b) Other current liabilities	348.21	146.79
(c) Provisions	-	-
Total Current Liability	850.96	251.23
TOTAL EQUITY AND LIABILITIES	1,808.43	1,787.90

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for Bloom Industries Limited

Akash
Gupta

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Akash Gupta
Whole Time Director
DIN : 01326005

Place : Rourkela

Date : 11th November 2024

BLOOM INDUSTRIES LIMITED

Statement of Cash flow for the half year ended 30th September 2024

Particulars	For the period ended 30th Sept 2024	For the year ended 31st March 2024
	Rs. In Lakhs	Rs. In Lakhs
A. Cash flow from operating activities:		
Net Profit before extraordinary items and tax	42.02	63.22
<i>Adjustments for:</i>		
Interest Expenses	54.47	81.33
Operating profit before changes in operating assets & liabilities	96.49	144.55
<i>Adjustments for:</i>		
Trade & Other Receivables	122.02	(222.30)
Trade & Other Payables	105.62	189.15
Cash generated from operations	324.13	111.41
Tax on Income	6.55	14.79
Cash flow before Extra Ordinary Items	317.58	96.62
Net cash flow from operating activities (A)	317.58	96.62
B. Cash flow from investing activities:		
Purchase of Investments	(152.83)	(304.88)
Net cash flow used in investing activities (B)	(152.83)	(304.88)
C. Cash flow from financing activities:		
Net Increase in Short Term Borrowings	494.12	-
Net Increase / (Decrease) in Long Term Liabilities	(614.67)	299.40
Interest Paid	(54.47)	(81.33)
Net cash flow from financing activities (C)	(175.02)	218.07
Net increase/(decrease) in Cash and cash equivalents (A+B+C)	(10.26)	9.81
Cash and cash equivalents-Opening Balances	11.14	1.32
Cash and cash equivalents-Closing Balances	0.87	11.14
Cash and cash equivalents at the end of the year *	0.87	11.14
* Comprises:		
(a) Cash on hand	0.63	0.73
(b) Balances with banks		
(i) In current accounts	0.25	10.41

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Whole Time Director
DIN : 01326005**

Place : Rourkela
Date : Nov 11, 2024