



**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, 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 Nine months ended December 31, 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.

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



*Krishna Agrawal.*

**Krishna Agrawal**  
Partner

Membership Number: 313562  
UDIN: 25313562BMJNJD3601

Place: Rourkela  
Date: February 14, 2025

## BLOOM INDUSTRIES LIMITED

CIN : L27200OR1989PLC036629

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

Tel : +91-661-2400828, 9937040828 E-mail : bloom1989@ymail.com, bloomindustriesltd@gmail.com Web : www.bloom-industries.com

## STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 31ST DECEMBER, 2024

Sr. No.	Particulars	Standalone (Rs. In Lakhs except for per share data)					
		Quarter Ended			Nine Months Ended		Year Ended
		31.12.2024	30.09.2024	31.12.2023	31.12.24	31.12.23	31.03.2024
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited	
	<b>Income</b>						
I	Revenue From Operations	560.29	628.73	1,402.79	1,945.11	2,842.14	3,007.73
II	Other Income	0.08	17.57	18.99	17.65	17.73	49.98
III	<b>Total Income (I+II)</b>	<b>560.37</b>	<b>646.30</b>	<b>1,419.78</b>	<b>1,962.76</b>	<b>2,859.87</b>	<b>3,057.71</b>
IV	<b>Expenses</b>						
	Consumption of raw materials and components	-	-	-	-	-	-
	Purchase of stock-in-trade	504.67	577.31	1,321.37	1,778.47	2,651.77	2,801.95
	Changes in inventories of finished goods, stock-in-trade and semi finished goods	-	-	-	-	-	-
	Employee benefits expense	9.06	2.93	3.13	14.92	9.09	11.93
	Finance costs	13.70	34.59	21.32	68.17	58.28	81.33
	Depreciation and amortisation expense	0.01	-	-	0.01	-	-
	Other expenses	24.97	17.83	53.26	51.21	88.29	99.28
	<b>Total Expenses (IV)</b>	<b>552.41</b>	<b>632.66</b>	<b>1,399.08</b>	<b>1,912.78</b>	<b>2,807.43</b>	<b>2,994.49</b>
V	<b>Profit/(Loss) before exceptional items and tax (III - IV)</b>	<b>7.96</b>	<b>13.64</b>	<b>20.70</b>	<b>49.98</b>	<b>52.44</b>	<b>63.22</b>
VI	Exceptional Items	-	-	-	-	-	-
VII	<b>Profit/(Loss) before tax (V - VI)</b>	<b>7.96</b>	<b>13.64</b>	<b>20.70</b>	<b>49.98</b>	<b>52.44</b>	<b>63.22</b>
VIII	<b>Tax expense:</b>						
	Current tax	1.73	(0.59)	1.02	8.28	9.01	6.69
	Deferred tax	0.32	-	-	0.32	-	-
IX	<b>Net Profit/(Loss) for the period from continuing operations (VII - VIII)</b>	<b>5.91</b>	<b>14.23</b>	<b>19.68</b>	<b>41.38</b>	<b>43.43</b>	<b>56.53</b>
X	<b>Profit/(Loss) for the period from discontinuing operations</b>	-	-	-	-	-	-
XI	<b>Other Comprehensive Income</b>	-	-	-	-	-	-
XII	<b>Total Comprehensive Income for the Period (IX + X) (Comprising Profit / (Loss) and Other Comprehensive Income for the period)</b>	<b>5.91</b>	<b>14.23</b>	<b>19.68</b>	<b>41.38</b>	<b>43.43</b>	<b>56.53</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	-	-	-	-	-	225.97
XIII	<b>Earnings per equity share</b>						
	Basic (Rs.)	0.09	0.21	0.30	0.62	0.65	0.85
	Diluted (Rs.)	0.09	0.21	0.30	0.62	0.65	0.85

## NOTES

- These results were reviewed and recommended by the Audit Committee and thereafter approved by the Board of Directors in their meeting held on February 14, 2025.
- The Statutory Auditors of the Company have carried out a Limited Review of the result for the quarter ended 31.12.2024 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/reclassified/restated wherever necessary in order to make them comparable with the figures for the quarter and nine months ended December 31, 2024.

By Order of the Board  
For Bloom Industries Limited

Akash Gupta

Whole Time Director

DIN :01326005

Place : Rourkela

Date : 14th February, 2025