

**BLOOM SECURITIES, LLC**  
**FINANCIAL STATEMENTS**  
**AND REPORT OF INDEPENDENT REGISTERED**  
**PUBLIC ACCOUNTING FIRM**  
**(PURSUANT TO RULE 17a-5(e)(3))**

**December 31, 2024**

# BLOOM SECURITIES, LLC

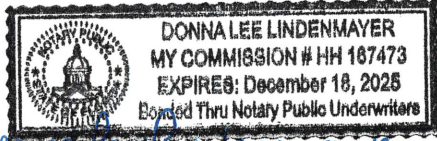
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OATH OR AFFIRMATION

I, Robert Goettling, swear (or affirm) that, to the best of my knowledge and belief, the financial report pertaining to the firm of Bloom Securities, LLC, as of December 31, 2024, is true and correct. I further swear (or affirm) that neither the company nor any partner, officer, director, or equivalent person, as the case may be, has any proprietary interest in any account classified solely as that of a customer.



Handwritten signature of Donna Lee Lindenmayer and the text 'Notary Public'.

Signature: [Handwritten signature]
Title: [Handwritten signature]

This filing\*\* contains (check all applicable boxes):

- (a) Statement of financial condition.
(b) Notes to consolidated statement of financial condition.
(c) Statement of income (loss) or, if there is other comprehensive income in the period(s) presented, a statement of comprehensive income...
(d) Statement of cash flows.
(e) Statement of changes in stockholders' or partners' or sole proprietor's equity.
(f) Statement of changes in liabilities subordinated to claims of creditors.
(g) Notes to consolidated financial statements.
(h) Computation of net capital under 17 CFR 240.15c3-1 or 17 CFR 240.18a-1, as applicable.
(i) Computation of tangible net worth under 17 CFR 240.18a-2.
(j) Computation for determination of customer reserve requirements pursuant to Exhibit A to 17 CFR 240.15c3-3.
(k) Computation for determination of security-based swap reserve requirements pursuant to Exhibit B to 17 CFR 240.15c3-3 or Exhibit A to 17 CFR 240.18a-4, as applicable.
(l) Computation for Determination of PAB Requirements under Exhibit A to § 240.15c3-3.
(m) Information relating to possession or control requirements for customers under 17 CFR 240.15c3-3.
(n) Information relating to possession or control requirements for security-based swap customers under 17 CFR 240.15c3-3(p)(2) or 17 CFR 240.18a-4, as applicable.
(o) Reconciliations, including appropriate explanations, of the FOCUS Report with computation of net capital or tangible net worth under 17 CFR 240.15c3-1, 17 CFR 240.18a-1, or 17 CFR 240.18a-2, as applicable, and the reserve requirements under 17 CFR 240.15c3-3 or 17 CFR 240.18a-4, as applicable, if material differences exist, or a statement that no material differences exist.
(p) Summary of financial data for subsidiaries not consolidated in the statement of financial condition.
(q) Oath or affirmation in accordance with 17 CFR 240.17a-5, 17 CFR 240.17a-12, or 17 CFR 240.18a-7, as applicable.
(r) Compliance report in accordance with 17 CFR 240.17a-5 or 17 CFR 240.18a-7, as applicable.
(s) Exemption report in accordance with 17 CFR 240.17a-5 or 17 CFR 240.18a-7, as applicable.
(t) Independent public accountant's report based on an examination of the statement of financial condition.
(u) Independent public accountant's report based on an examination of the financial report or financial statements under 17 CFR 240.17a-5, 17 CFR 240.18a-7, or 17 CFR 240.17a-12, as applicable.
(v) Independent public accountant's report based on an examination of certain statements in the compliance report under 17 CFR 240.17a-5 or 17 CFR 240.18a-7, as applicable.
(w) Independent public accountant's report based on a review of the exemption report under 17 CFR 240.17a-5 or 17 CFR 240.18a-7, as applicable.
(x) Supplemental reports on applying agreed-upon procedures, in accordance with 17 CFR 240.15c3-1e or 17 CFR 240.17a-12, as applicable.
(y) Report describing any material inadequacies found to exist or found to have existed since the date of the previous audit, or a statement that no material inadequacies exist, under 17 CFR 240.17a-12(k).
(z) Other:

\*\*To request confidential treatment of certain portions of this filing, see 17 CFR 240.17a-5(e)(3) or 17 CFR 240.18a-7(d)(2), as applicable.



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## Report of Independent Registered Public Accounting Firm

To the Member of Bloom Securities, LLC

### Opinion on the Financial Statements

We have audited the accompanying statement of financial condition of Bloom Securities, LLC, (the "Company") as of December 31, 2024, the related statements of income, changes in member's equity and cash flows for the year ended December 31, 2024, and the related notes and schedules (collectively referred to as the financial statements). In our opinion, the financial statements present fairly, in all material respects, the financial position of Bloom Securities, LLC as of December 31, 2024, and the results of its operations and its cash flows for the year ended December 31, 2024 in conformity with accounting principles generally accepted in the United States of America.

### Basis for Opinion

These financial statements are the responsibility of the Company's management. Our responsibility is to express an opinion on the Company's financial statements based on our audit. We are a public accounting firm registered with the Public Company Accounting Oversight Board (United States) (PCAOB) and are required to be independent with respect to the Company in accordance with the U.S. federal securities laws and the applicable rules and regulations of the Securities and Exchange Commission and the PCAOB.

We conducted our audit in accordance with the standards of the PCAOB. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether due to error or fraud. Our audit included performing procedures to assess the risks of material misstatement of the financial statements, whether due to error or fraud, and performing procedures that respond to those risks. Such procedures included examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements. Our audit also included evaluating the accounting principles used and significant estimates made by management, as well as evaluating the overall presentation of the financial statements. We believe that our audit provides a reasonable basis for our opinion.

### Supplemental Information

The supplemental information, Computation of Net Capital Under Rule 15c3-1 of the Securities and Exchange Commission and Computation for Determination of Reserve Requirements and Information Relating to Possession and Control Requirements Under Rule 15c3-3 of the Securities and Exchange Commission have been subjected to audit procedures performed in conjunction with the audit of the Company's financial statements. The supplemental information is the responsibility of the Company's management. Our audit procedures included determining whether the supplemental information reconciles to the financial statements or the underlying accounting and other records, as applicable and performing procedures to test the completeness and accuracy of the information presented in the supplemental information. In forming our opinion on the supplemental information, we evaluated whether the supplemental information, including its form and content, is presented in conformity with 17 C.F.R. §240.17a-5. In our opinion, the Computation of Net Capital Under Rule 15c3-1 of the Securities and Exchange Commission and Computation for Determination of Reserve Requirements and Information Relating to Possession and Control Requirements Under Rule 15c3-3 of the Securities and Exchange Commission is fairly stated, in all material respects, in relation to the financial statements as a whole.

We have served as the Company's auditor since 2019.

Alperin, Nebbia & Associates, CPA, PA

*Alperin, Nebbia & Associates, CPA, PA*

Fairfield, New Jersey  
February 26, 2025

BLOOM SECURITIES, LLC  
STATEMENT OF FINANCIAL CONDITION  
DECEMBER 31, 2024

ASSETS

Cash	\$ 1,622,222
Accounts receivable	680,000
Other assets	12,860
TOTAL ASSETS	<u>\$ 2,315,082</u>

LIABILITIES AND MEMBER'S EQUITY

LIABILITIES

Due to related party	31,112
Accounts payable and accrued expenses	313,757
TOTAL LIABILITIES	<u>344,869</u>

MEMBER'S EQUITY

1,970,213

TOTAL LIABILITIES AND MEMBER'S EQUITY \$ 2,315,082

The accompanying notes are an integral part of these financial statements.

BLOOM SECURITIES, LLC  
STATEMENT OF INCOME  
DECEMBER 31, 2024

REVENUES

Fee revenue	\$ 3,412,500
Interest Income	22,619
TOTAL REVENUES	<u>3,435,119</u>

EXPENSES

Commission	1,045,834
Deal related expenses	296,189
Salary expense	442,668
Professional fees	72,165
Rent	92,401
Regulatory expenses	43,717
Insurance	21,685
Communication	7,210
Office and related general and administrative	917

TOTAL EXPENSES	<u>2,022,786</u>
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Net Income	<u>\$ 1,412,333</u>
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The accompanying notes are an integral part of these financial statements.

BLOOM SECURITIES, LLC  
STATEMENT OF CHANGES IN MEMBER'S EQUITY  
DECEMBER 31, 2024

MEMBER'S EQUITY December 31, 2023	\$ 1,143,381
Member's Contributions	-
Member's Distributions	(585,501)
Net Income	<u>1,412,333</u>
MEMBER'S EQUITY DECEMBER 31, 2024	<u><u>\$ 1,970,213</u></u>

The accompanying notes are an integral part of these financial statements.

BLOOM SECURITIES, LLC  
STATEMENT OF CASH FLOWS  
DECEMBER 31, 2024

CASH FLOWS FROM OPERATING ACTIVITIES

Net income \$ 1,412,333

Adjustments to reconcile net income to net cash  
provided by operating activities:

Changes in operating assets and liabilities:

Accounts receivable (537,000)

Other assets (372)

Accounts payable and accrued expenses 313,757

Due to related party (439,879)

NET CASH PROVIDED BY OPERATING ACTIVITIES 748,839

CASH FLOWS FROM FINANCING ACTIVITIES

Distributions (585,501)

NET CASH USED IN FINANCING ACTIVITIES (585,501)

NET CHANGE IN CASH 163,338

CASH, BEGINNING OF PERIOD 1,458,884

CASH, END OF PERIOD \$ 1,622,222

The accompanying notes are an integral part of these financial statements.

BLOOM SECURITIES, LLC  
NOTES TO FINANCIAL STATEMENTS  
December 31, 2024

Note 1 - Organization

Bloom Securities, LLC (the "Company") is a broker-dealer registered with the United States Securities and Exchange Commission ("SEC") and is a member of the Financial Industry Regulatory Authority ("FINRA"). The Company was founded in February 2016, under the laws of the State of Florida and was approved by FINRA on April 7, 2017. The Company is 100% owned by The Bloom Organization II, Inc. (the Parent).

Note 2 - Summary of Significant Accounting Policies

Basis of Presentation

The accompanying financial statements are presented in conformity with accounting principles generally accepted in the United States of America ("U.S. GAAP").

Segment Reporting

On January 1, 2024, the Company adopted ASU 2023-07 - Segment Reporting, for improved disclosure regarding reportable segments. The Company's Chief Operating Decision Maker ("CODM") are solely the Managing Partners and Managing Member. Due to the similarities and related nature of the broker-dealer's products, the CODM aggregates and evaluates the broker-dealer's mergers and acquisitions advice, and private placement of securities advice, as a single reporting segment under the umbrella of financial products. The metrics used by the CODM to assess the performance of the Company's operating divisions include revenue, net income, and cash flows from operations. The key metrics are utilized to guide decision making regarding risk assessment, cost management, and forecasting future results. The Company's operating divisions have similar economic characteristics and are expected to have similar economic characteristics and long-term financial performance in future periods.

Use of Estimates

The preparation of financial statements in conformity with U.S. GAAP requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

Cash

The Company has cash held in demand accounts at financial institutions and as of December 31, 2024, one of their bank accounts exceeded the \$250,000 FDIC coverage limit.

BLOOM SECURITIES, LLC  
NOTES TO FINANCIAL STATEMENTS  
December 31, 2024

Note 2 - Summary of Significant Accounting Policies-Continued

Revenue Recognition

The Company derives all its revenues from the performance of investment banking services, which is within the scope of ASC 606. Investment banking services include placement of securities, post-placement consulting services, and the provision of merger and acquisition advice. The Company enters into contracts with clients for periods usually lasting one year or less. The contracts include non-refundable retainer fees and/or success fees, which may be fixed or represent a percentage of value that the customer receives when the corporate finance activity is completed. The Company's fees are paid at the time when the engagement is completed. The Company does not recognize revenue relating to retainer fees as this revenue is earned by the Company's parent company.

Success fees, which are variable considerations, are included in the transaction price and recognized into revenue when it is determined that the reversal of revenue is not probable, and the Company has completed the performance obligation which is typically at the closing of the transaction. When assessing probability, the Company applies a careful analysis and judgement to the remaining factors necessary for completion of the transaction, including factors outside of the company's control. Reimbursements, including those that pertain to travel and other out-of-pocket expenses, are recognized into revenue at the point in time in which the Company has an unconditional right to payment. Deferred revenue represents contract liabilities for the amount billed or collected in advance of the performance obligations being completed.

Accounts Receivable

Accounts receivable consists of income from deal closings from one client. The Company does not provide an allowance for credit losses. At December 31, 2024 the Company recorded accounts receivable of \$680,000 presented in the Statement of Financial Condition.

Income Taxes

The Company passes its taxable income through to the Parent. As a result, no federal or state income taxes are provided for, as they are the responsibility of the individual member of the Parent.

The Company has adopted the uncertainty in income tax accounting standard. This standard provides applicable measurement and disclosure guidance related to uncertain tax positions. The adoption of this standard had no effect on the Company's financial statements.

BLOOM SECURITIES, LLC  
NOTES TO FINANCIAL STATEMENTS  
December 31, 2024

Note 3 - Net Capital Requirements

The Company is subject to the SEC Uniform Net Capital Rule (Rule 15c3-1) which requires the maintenance of a minimum net capital, as defined, of the greater of \$5,000 or one-fifteenth of aggregate indebtedness, as defined. At December 31, 2024, the Company had net capital of \$1,277,353 which exceeded its requirement by \$1,254,362. Additionally, the Company must maintain a ratio of aggregate indebtedness to net capital of 15:1 or less. At December 31, 2024, this ratio was .27 to 1.

Note 4 - Related Party Transactions

The Company has a management services agreement with the Parent. Under this agreement, the Parent provides administrative services and office space. The Company is not required to pay these expenses when the Members determine to forgive the debt and declares these expenses will not be paid back to the Parent. As a result, the debt forgiveness would be accounted for as a capital contribution to the Company.

Total expenses under this agreement for the period January 01, 2024, to December 31, 2024, were \$838,816. As of December 31, 2024, the Company had accrued expenses due to the Parent for \$31,112. This amount is included in the statement of financial condition.

Note 5 - Concentration of Revenues

The Company conducted business with 8 customers for the period January 01, 2024, to December 31, 2024. The percentage range of revenue for each customer, as a percentage of total revenue, scaled from 2.93 % to 31.50 % for the period. There was an outstanding receivable of \$680,000 attributable to one customer as of December 31, 2024.

Note 6 - Commitments and Contingencies

The Company had no other commitments or contingencies outstanding at December 31, 2024.

Note 7- Subsequent Events

There were no subsequent events reported after the Balance sheet date December 31, 2024 and before the issuance of these financial statements.

BLOOM SECURITIES, LLC  
SUPPLEMENTARY INFORMATION  
DECEMBER 31, 2024

COMPUTATION OF NET CAPITAL  
UNDER RULE 15c3-1 OF THE SECURITIES AND EXCHANGE COMMISSION

NET CAPITAL	
Total Member's Equity	\$ 1,970,213
DEDUCTIONS AND/OR CHANGES	
Non-allowable assets	<u>692,860</u>
NET CAPITAL	<u>1,277,353</u>
Less: Minimum net capital requirements the greater of 6 & 2/3 % of aggregate indebtedness or \$5,000 , as defined per the Rule 15c3-1	<u>22,991</u>
EXCESS NET CAPITAL	<u><u>\$ 1,254,362</u></u>
AGGREGATE INDEBTEDNESS	<u><u>\$ 344,869</u></u>
RATIO OF AGGREGATE INDEBTEDNESS TO NET CAPITAL	<u><u>0.2700</u></u>

There is no material difference between the computation of net capital presented above and the computation of net capital reported in the Company's unaudited Form X-17A-5, Part IIA filing as of December 31, 2024.

See accompanying Report of Independent Registered Public Accounting Firm

BLOOM SECURITIES, LLC  
SCHEDULE II  
COMPUTATION FOR DETERMINATION OF RESERVE REQUIREMENTS UNDER  
SEC RULE 15c3-3  
DECEMBER 31, 2024

The Company will not claim an exemption from SEA Rule 15c3-3, in reliance on footnote 74 to SEC Release 34-70073, and as discussed in Q&A 8 of the related FAQ issued by the SEC staff. The Company has represented that it does not and will not, (1) directly or indirectly receive, hold, or otherwise owe funds or securities for or to customers, (2) does not and will not carry accounts of or for customers and (3) does not and will not carry PAB accounts. The Company's business activities are and will remain engaged in private placements of securities and mergers and acquisitions.

Because of this reliance the Company has no reserve deposit obligations under SEA Rule 15c3-3(e) because its business is limited to private placements of securities and mergers and acquisitions

BLOOM SECURITIES, LLC  
SCHEDULE III  
INFORMATION RELATING TO POSSESSION OR CONTROL REQUIREMENTS UNDER SEC  
RULE 15C3-3  
DECEMBER 31, 2024

The Company will not claim an exemption from SEA Rule 15c3-3, in reliance on footnote 74 to SEC Release 34-70073, and as discussed in Q&A 8 of the related FAQ issued by the SEC staff. The Company has represented that it does not and will not, (1) directly or indirectly receive, hold, or otherwise owe funds or securities for or to customers, (2) does not and will not carry accounts of or for customers and (3) does not and will not carry PAB accounts. The Company's business activities are and will remain engaged in private placements of securities and mergers and acquisitions.

Because of this reliance the Company has no possession or control obligations under SEA Rule 15c3-3(b) because its business is limited to private placements of securities and mergers and acquisitions



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## Report of Independent Registered Public Accounting Firm

To the Member of  
Bloom Securities, LLC

We have reviewed management's statements, included in the accompanying exemption report, in which Bloom Securities, LLC identified that it is considered a "Non-Covered Firm" exempt from provisions of 17 C.F.R §15c3-3 and is filing its exemption report relying on footnote 74 to SEC Release 34-70073, and as discussed in Q&A 8 of the related FAQ issued by the SEC staff. Bloom Securities, LLC limits its business activities exclusively to private placements of securities, mergers and acquisitions, advisory services and investment banking activities. Bloom Securities, LLC (1) did not directly or indirectly receive, hold, or otherwise owe funds or securities for or to customers, other than money or other consideration received and promptly transmitted in compliance with paragraph (a) or (b)(2) of rule 15c2-4; (2) did not carry accounts of or for customers; and (3) did not carry PAB accounts (as defined in Rule 15c3-3), throughout the most recent year without exception.

Our review was conducted in accordance with the standards of the Public Company Accounting Oversight Board (United States) and, accordingly, included inquiries and other required procedures to obtain evidence about Bloom Securities, LLC's compliance with the exemption provisions. A review is substantially less in scope than an examination, the objective of which is the expression of an opinion on management's statements. Accordingly, we do not express such an opinion.

Based on our review, we are not aware of any material modifications that should be made to management's statements referred to above for them to be fairly stated, in all material respects, based on the provisions set forth in Rule 15c3-3 under the Securities Exchange Act of 1934.

Alperin, Nebbia & Associates, CPA, PA

*Alperin, Nebbia & Associates, CPA, PA*

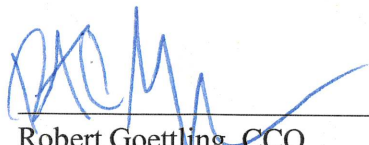
Fairfield, New Jersey  
February 26, 2025

## Exemption Report December 31, 2024

Bloom Securities, LLC (“Firm”), is a registered broker-dealer subject to Rule 17-5 promulgated by the Securities and Exchange Commission (17 C.F.R. §240.7a-5, “Reports to be made by certain brokers and dealers”). This Exemption Report was prepared as required by 17 C.F.R. §240.17a.5(d)(1) and (4). To the best of its knowledge and belief, the Firm states the following:

1. The Firm is not claiming an exemption from §240.15c3-3 under paragraph (k). The Firm is filing the exemption report in reliance on footnote 74 of the 2013 SEC Release 34-70073.
2. The Firm is engaged in the private placement of securities, mergers and acquisitions advisory services and investment banking activities.
3. As a Non-Covered Firm that does not claim an exemption under paragraph (k) of Rule 15c3-3 (i.e., paragraph (k)(1), (k)(2)(i) or (k)(2)(ii)), during the reporting period the Firm affirms that it (1) does not directly or indirectly receive, hold or otherwise owe funds or securities for or to customers, other than money or other consideration received and promptly transmitted in compliance with paragraph (a) or (b)(2) of Exchange Act Rule 15c2-4 (“Rule 15c2-4”); (2) does not carry accounts for customers; and (3) does not carry PAB accounts (as defined in Rule 15c3-3). These conditions were met throughout the most recent fiscal year without exception.

I, Robert Goettling, swear (or affirm) that, to the best of my knowledge and belief, this Exemption Report is true and correct.



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Robert Goettling, CCO