

BLUEGOD ENTERTAINMENT LIMITED

CIN: L74140MP1984PLC002592

Registered Office: 406, Airen Heights, Opp. Orbit Mall, Scheme No.54, Vijay Nagar, A.B.
Road, Indore (M.P.)-452010

Email id- info@indraindustries.in, Tel. 9825050507

14th November, 2024

To,
The General Manager,
Corporate Relationship Department,
BSE Limited,
Phiroz Jeejeebhoy Tower,
Dalal Street, Mumbai – 400001,
Maharashtra, India

Reference : ISIN - INE924N01016 Scrip Code-539175; Symbol- INDRAIN

Subject : Outcome of the Meeting of the Board of Directors of Bluegod Entertainment Limited (Formerly Known As Indra Industries Limited) held on today i.e. Thursday, 14th November, 2024.

Dear Sir/Ma'am,

Pursuant to the Regulation 30 and other applicable regulations of the SEBI (Listing obligation & Disclosure requirements) Regulations, 2015 and in continuation of our earlier intimation of the Board Meeting dated 08th, November 2024 we hereby inform you that meeting of the Board of Directors of the Company, duly convened and held at the registered office of the Company i.e 406, Airen Heights, Opp. Orbit Mall, Scheme No.54, Vijay Nagar, A.B. Road, Indore (M.P.) 452010, on Thursday, November 14, 2024 at 04:00 P.M. (i.e., 1600 Hours) and concluded at 07:10 P.M (i.e., 1910 Hours) the Board of Directors has inter alia transacted the following businesses:

1. The Board considered and approved the Unaudited Financial Results of the Company along with the Limited Review Report as issued by Statutory Auditor of the Company for the 2nd quarter and Half Year ended on 30th September 2024.

You are requested to please take the same in your record.

Thanking you,
Yours truly,

**FOR BLUEGOD ENTERTAINMENT LIMITED
(FORMERLY KNOWN AS INDRA INDUSTRIES LIMITED)**

NITIN ASHOKKUMAR KHANNA
KHANNA

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**NITIN ASHOKKUMAR KHANNA
MANAGING DIRECTOR
DIN: 09816597**

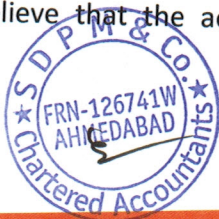
**BLUEGOD ENTERTAINMENT LIMITED
(Formerly known as Indra Industries Limited)**

Limited Review Report on unaudited quarterly standalone financial results of Bluegod Entertainment Limited (Formerly known as Indra Industries Limited) pursuant to the Regulation 33 of SEBI (Listing Obligation and Disclosure Requirements) Regulation, 2015 ("Listing Regulations")

To the Board of Directors of

Bluegod Entertainment Limited (Formerly known as Indra Industries Limited)

1. We have reviewed the accompanying statement of unaudited financial results of **Bluegod Entertainment Limited (Formerly known as Indra Industries Limited) ("the Company")** for the quarter and half year ended on 30th September, 2024 and year to date results for the period from 1st April 2024 to 30th September 2024 ("**the Statement**") together with notes thereon attached herewith, being submitted by the company pursuant to the requirements of Regulation 33 of SEBI (Listing Obligation and Disclosure Requirements) Regulation, 2015 ("Listing Regulations") as amended.
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 the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under section 133 of the companies Act, 2013 read with Rule 3 of the Companies (Indian Accounting Standards) Rules, 2015 as amended, read with circulars and other accounting principles generally accepted in India. Our responsibility is to issue a report on these financial statements 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. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.
4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement, prepared in accordance with applicable



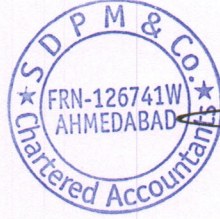
Branches : Mumbai & Bhilwara

Head Office : 1016-1018, Anand Mangal-III, Opp. Core House,
Apollo City Centre Lane, Nr. Parimal Cross Road, Ambawadi,
Ahmedabad - 380 015. Phone : 079 - 4897 1100, 4006 9039
Email : info@sdco.co.in - ca.sdco@gmail.com

accounting standards & 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 Obligation and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

Place: Ahmedabad

Date: 14.11.2024



For S D P M & Co.

Chartered Accountants

A handwritten signature in black ink, appearing to be "Sunil Dad", written over a horizontal line.

Sunil Dad (Partner)

M.No. 120702

UDIN: 24120702BKHINH2021

Bluegod Entertainment Limited (Formerly known as Indra Industries Ltd)

CIN: L74140MP1984PLC002592

Registered Office: 406, Airen Heights, Opp.Orbit Mall, Scheme No.54, Vijay Nagar, A.B.Road, INDORE, Madhya Pradesh,

STATEMENT OF UNAUDITED STANDALONE ASSETS AND LIABILITIES AS ON HALF YEAR ENDED 30TH SEPTEMBER 2024

(Rs. In Lacs)

Particulars	As at 30 september 2024 (Unaudited)	As at 31 March 2024 (Audited)
ASSETS		
(1) Non - Current Assets		
(a) Financial Assets		
(i) Loans		-
(ii) Other Financial Assets	0.10	0.10
(b) Deferred Tax Assets	-	-
(2) Current Assets		
(a) Inventories	162.66	162.66
(b) Financial assets		
(i) Trade receivables	-	125.07
(ii) Cash and cash equivalents	172.58	3.93
(iii) Loans	18.42	2.65
(c) Other current assets	37.70	20.38
(d) Current Tax Assets (Net)	-	-
TOTAL ASSETS	391.45	314.80
EQUITY AND LIABILITIES		
EQUITY		
(a) Equity share capital	647.71	647.71
(b) Other Equity	(1,318.48)	(1,294.04)
LIABILITIES		
(1) Non Current Liabilities		
(a) Financial Liabilities		
(i) Borrowings	532.75	296.20
(b) Deferred tax liabilities (Net)	-	-
(2) Current Liabilities		
(a) Financial Liabilities		
(i) Borrowings	-	-
(i) Trade payables	392.16	434.21
(b) Other current liabilities	137.31	230.72
(c) Provisions	-	-
(d) Current tax liabilities (Net)	-	-
TOTAL EQUITY AND LIABILITIES	391.45	314.80

By order of the Board of Directors of
Bluegod Entertainment Limited

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KHANNA

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Nitin Ashokkumar Khanna

Managing Director

DIN: 09816597

Date : 14th November, 2024

Place : Indore

Bluegod Entertainment Limited (Formerly known as Indra Industries Ltd)

CIN: L74140MP1984PLC002592

Statement of Cash Flow Annexed to the Balance Sheet as at 30th September 2024

(Rs. In Lacs)

Particulars	As at 30-09-2024	As at 31-03-2024
A. Cash Flow from Operating Activities		
<i>Net Profit before tax and extraordinary Items</i>	(24.44)	(59.74)
<i>Adjustments for</i>	-	
Depreciation and amortization expense	-	18.29
Interest & Dividend Income	(6.35)	(0.54)
Loss on sale of	-	50.70
<i>Operating profit before working capital changes</i>	(30.79)	8.71
<i>Adjustments for</i>		
Increase (Decrease) in Inventories	-	40.49
Increase (Decrease) in Trade Receivables	125.07	47.40
Increase (Decrease) in Other current Assets	(33.09)	121.28
Increase (Decrease) in Trade Payable	(42.05)	(325.06)
Increase (Decrease) in Short Term Provisions	-	-
Increase (Decrease) in Other current liabilities	(93.41)	(769.64)
<i>Cash Generated from operations</i>	(74.27)	(876.82)
Tax Paid	-	-
<i>Net Cash From Operating Activities</i>	(74.27)	(876.82)
B. Cash Flow From Investing Activities		
Interest & Dividend Income	6.35	0.54
Adjustment for Capital Subsidy	-	30.00
Proceeds from sale of property, plant and equipment	-	1,288.74
<i>Net Cash from Investing Activities</i>	6.35	1,319.28
C. Cash flow From Financing Activities		
Proceeds/(repayment) from borrowings	236.55	(446.01)
Financial Expenses	-	-
<i>Net Cash used in Financing Activities</i>	236.55	(446.01)
<i>Net Increase in Cash & Cash Equivalents</i>	168.65	(3.56)
<i>Opening Balance of Cash & Cash Equivalents</i>	3.93	7.49
<i>Closing Balance of Cash & Cash Equivalents</i>	172.58	3.93

**By order of the Board of Directors of
Bluegod Entertainment Limited**

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KHANNA

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Nitin Ashokkumar Khanna
Managing Director
DIN: 09816597

Date : 14th November, 2024

Place : Indore

Bluegod Entertainment Limited (Formerly known as Indra Industries Ltd)

CIN: L74140MP1984PLC002592

Registered Office: 406, Airen Heights, Opp.Orbit Mall, Scheme No.54, Vijay Nagar, A.B.Road, INDORE, Madhya Pradesh, India, 452010

UNAUDITED STANDALONE IND AS COMPLIANT FINANCIAL RESULT FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER 2024

AMOUNT RS. IN LACS

SR.NO.	PARTICULARS	QUARTERS			HALF YEAR		FINANCIAL YEAR
		ENDED 30-09-2024 UNAUDITED	ENDED 30-06-2024 UNAUDITED	ENDED 30-09-2023 UNAUDITED	ENDED 30-09-2024 UNAUDITED	ENDED 30-09-2023 UNAUDITED	ENDED 31/03/2024 AUDITED
	INCOMES						
I	Revenue from Operations (Net of Taxes)	-	-	0.27	-	11.23	44.57
II	Other Income	4.21	2.14	51.47	6.35	51.53	66.43
III	Total Income (I + II)	4.21	2.14	51.74	6.35	62.76	111.00
	EXPENSES.						
(a)	Cost of Materials consumed	-	-	-	-	12.13	29.80
(b)	Purchase of Stock in Trade	-	-	-	-	-	-
(c)	Changes of Inventories of Finished Goods, Work in Progress, Work in Trade	-	-	-	-	-	9.28
(d)	Employees Cost	(0.00)	2.59	4.09	2.59	9.15	13.55
(e)	Finance Cost	-	-	-	-	-	-
(f)	Depreciation and Amortisation Expenses	-	-	3.42	-	16.15	18.29
(g)	Other Expenses	26.34	1.86	8.93	28.20	23.19	99.82
	TOTAL EXPENSES (IV (a to f))	26.34	4.45	16.44	30.79	60.62	170.74
V	Profit/(Loss) before Exceptional Items and Tax (III-IV)	(22.13)	(2.31)	35.30	(24.44)	2.14	(59.74)
VI	Exceptional Items. & Extraordinary Item	-	-	-	-	-	-
VII	Profit/ (Loss) Before Tax (V-VI)	(22.13)	(2.31)	35.30	(24.44)	2.14	(59.74)
VIII	TAX EXPENSES						
(a)	Current Tax	-	-	-	-	-	-
(b)	Deferred Tax	-	-	-	-	-	(77.13)
(c)	Short/(excess) provision of income tax	-	-	-	-	-	-
	Total Tax Expenses	-	-	-	-	-	(77.13)
IX	NET PROFIT AFTER TAX FROM BUSINESS OPERATIONS	(22.13)	(2.31)	35.30	(24.44)	2.14	17.39
X	Other Comprehensive Income	-	-	-	-	-	-
XI	Total Comprehensive Income (IX+X)	(22.13)	(2.31)	35.30	(24.44)	2.14	17.39
XII	Paid up Equity Share Capital (Amount in lacs)	647.71	647.71	647.71	647.71	647.71	647.71
	Rs. 10 Face value per share)	10.00	10.00	10.00	10.00	10.00	10.00
XIII	Other Equity Capital (Reserve & Surplus)	-	-	-	-	-	(1,294.04)
XIV	Earning Per Share (In Rupees) from Continuing Operations (Not Annualized).						
(i)	Basic	(0.34)	(0.04)	0.54	(0.38)	0.03	0.27
(ii)	Diluted	(0.34)	(0.04)	0.54	(0.38)	0.03	0.27
XV	Income from Discontinuing Operations	-	-	-	-	-	-
XVI	Profit/(Loss) from Discontinuing Operations	-	-	-	-	-	-
XVII	Profit/(loss) for the period After Adjustment of discontinuing Operations with Currnet Operations	(22.13)	(2.31)	35.30	(24.44)	2.14	17.39

NOTES:

- The above Unaudited Financial Results for the quarter ended September 30, 2024 were reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on November 14,2024. The statutory auditors of the company have carried out the limited review of these Results in terms of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.
- The aforesaid Financial Results for the quarter ended on September 30, 2024 have been prepared in accordance with Companies (Indian Accounting Standard) Rule, 2015 as prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and in terms of Regulation 33 and Regulation 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations,
- Figures for the previous period have been regrouped/ rearranged/ reclassified wherever considered necessary to correspond with the current period's classification/group's disclosure.

Date : 14th November, 2024
Place : Indore

By order of the Board of Directors of
Bluegod Entertainment Limited
NITIN
ASHOKKUMAR
KHANNA
Nitin Ashokkumar Khanna
Managing Director
DIN: 09816597

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