

# 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

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**Date: February 14, 2025**

**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- INDRAIND**

**Sub: Integrated Filing (Financial) for the quarter and nine months ended December 31, 2024**

Pursuant to Regulation 10(1A) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ('Listing Regulations') read with the SEBI Circular No. SEBI/HO/CFD/CFD-PoD-2/CIR/P/2024/185 dated December 31, 2024, we hereby submit the Integrated filing (Financials) for the quarter and nine months ended December 31, 2024.

The same is available with on the website of the company at [www.indraindustries.in](http://www.indraindustries.in)

This is for information and records.

Thanking You,  
Yours Faithfully,

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

**NITIN** Digitally signed  
by NITIN KHANNA  
**KHANNA** Date: 2025.02.14  
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**NITIN ASHOK KUMAR KHANNA  
MANAGING DIRECTOR  
DIN: 09816597**

**Limited Review Report on Un-Audited Standalone Quarterly Financial Results of Bluegod Entertainment Limited (Formerly known as Indra Industries Limited) pursuant to the Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirement) Regulations, 2015 for the period ended on December 31, 2024.**

To  
Board of Directors of  
Bluegod Entertainment Limited (Formerly known as Indra Industries Limited)  
Mumbai

**INTRODUCTION**

1. We have reviewed the accompanying statement of Un-Audited Standalone Financial Results of **Bluegod Entertainment Limited (Formerly known as Indra Industries Limited)** ("the Company") for the Quarter ended on December 31, 2024, and year to date results for the period from April 01, 2024 to December 31, 2024 ("the Statement") attached herewith. This Statement, which is the responsibility of the Company's Management and approved by the Company's Board of Directors, has been prepared pursuant to the requirements Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 as amended (the "Listing Regulations").
2. This Statement, which is the responsibility of the Company's Management and approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standards 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued there under and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.

**SCOPE OF REVIEW**

3. We conducted our review in accordance with the Standards 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 the company personnel and analytical procedures



applied to financial data and thus provide less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

#### **CONCLUSION**

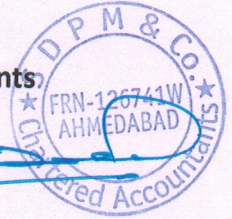
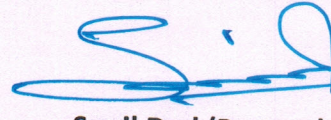
4. Based on our review conducted as stated in above Paragraph, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard ("Ind AS") specified under section 133 of the Companies Act, 2013 as amended read with relevant rules issued there under and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in the terms of Listing Regulation including the manner in which it is to be disclosed, or that it contains any material misstatement.

**Date : 13/02/2025**

**Place : Ahmedabad**

**For, S D P M & Co.**

**Chartered Accountants**



**Sunil Dad (Partner)**

**M.No. 120702**

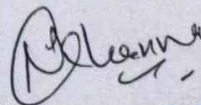
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**UDIN : 25120702BMIFQO6549**



BLUEGOD ENTERTAINMENT LIMITED (Formerly known as Indra Industries Limited)							
(CIN: L74140MP1984PLC002592)							
(Regd. Office: 406, Airen Heights, Opp Orbit Mall, Scheme No. 54, Vijay Nagar, A.B. Road, Indore, Madhya Pradesh - 452010)							
E-mail id: info@indraindustries.in							
STATEMENT OF UN-AUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED ON DECEMBER 31, 2024							
(Rs. In Lakhs Except EPS and Face Value of Share)							
Particulars	Three Months ended December 31, 2024	Preceding Three Months ended September 30, 2024	Corresponding Three Months ended December 31, 2023	Year to date figures for the current period from April 01, 2024 to December 31, 2024		Year to date figures for the current period from April 01, 2023 to December 31, 2023	
	Un-Audited (Merged)	Un-Audited (Merged)	Un-Audited	Un-Audited	(Merged)	Un-Audited	Audited
I Revenue from operations	25.50	-	21.03	25.50	32.26	44.57	
II Other Income	-	4.21	31.72	6.35	83.25	66.43	
III Total Revenue (I+II)	25.50	4.21	52.75	31.85	115.51	111.00	
IV Expenses							
Cost of material consumed	-	-	-	-	12.13	29.80	
Purchase of stock in trade	-	-	-	-	-	-	
Changes in inventories of Finished Goods, Work-in-Progress and Stock-in-trade	-	-	9.28	-	9.28	9.28	
Employee benefits expenses	0.26	-	2.33	2.85	11.48	13.55	
Finance Costs	-	-	-	-	-	-	
Depreciation and amortization expense	-	-	2.14	-	18.29	18.29	
Other Expenses	2.18	26.34	1.44	30.38	24.63	99.82	
Total Expenses	2.44	26.34	15.19	33.23	75.81	170.74	
V Profit before exceptional and extraordinary items and tax (III-IV)	23.06	(22.13)	37.56	(1.38)	39.70	(59.74)	
VI Exceptional Items	-	-	-	-	-	-	
VII Profit before extraordinary items and tax (V-VI)	23.06	(22.13)	37.56	(1.38)	39.70	(59.74)	
VIII Extraordinary items	-	-	-	-	-	-	
IX Profit before tax (VII-VIII)	23.06	(22.13)	37.56	(1.38)	39.70	(59.74)	
X Tax Expenses							
1) Current tax	-	-	-	-	-	-	
2) Deferred tax	-	-	-	-	-	(77.13)	
3) Short / (Excess) Provision of Income Tax of Previous Years	-	-	-	-	-	-	
XI Profit (Loss) for the period from continuing operations (IX-X)	23.06	(22.13)	37.56	(1.38)	39.70	17.39	
XII Profit / (Loss) from discontinuing operations	-	-	-	-	-	-	
XIII Tax expenses of discontinuing operations	-	-	-	-	-	-	
XIV Profit / (Loss) from discontinuing operations (after tax) (XII-XIII)	-	-	-	-	-	-	
XV Net Profit / (Loss) for the period (XI+XIV)	23.06	(22.13)	37.56	(1.38)	39.70	17.39	
XVI Other Comprehensive income							
A) (i) Items that will not be reclassified to profit or loss	-	-	-	-	-	-	
(ii) Income tax relating to items that will not be reclassified to profit or loss	-	-	-	-	-	-	
B) (i) Items that will be reclassified to profit or loss	-	-	-	-	-	-	
(ii) Income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-	-	
XVII Total Comprehensive Income	23.06	(22.13)	37.56	(1.38)	39.70	17.39	
XVIII Paid up Equity Share Capital (Face Value Rs. 1/- each)	647.71	647.71	647.71	647.71	647.71	647.71	
XIX Other Equity excluding Revaluation Reserve	-	-	-	-	-	-	
XX Earning per share							
1) Basic	0.36	(0.34)	0.58	(0.02)	0.61	0.27	
2) Diluted	0.36	(0.34)	0.58	(0.02)	0.61	0.27	

Bluegod Entertainment Limited



DIRECTOR



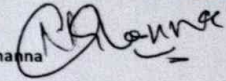
**NOTES:**

- 1 The above Financial Results have been reviewed by the Audit Committee in its meeting held on 13th February, 2025 and the same were adopted by the Board of Directors in their meeting held on the same date.
- 2 The statutory auditors have carried out limited review of the standalone unaudited financial results for the quarter ended 31st December 2024 and have issued unmodified review report.
- 3 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: 13th February, 2025  
PLACE: Indore

By order of the Board of Directors  
Blissed Entertainment Limited  
(Formerly known as Indra Industries Limited)

Nitin Ashokkumar Khanna  
Managing Director  
DIN: 09816597



**DIRECTOR**

# BLUEGOD ENTERTAINMENT LIMITED

CIN: L74140MP1984PLC002592

Registered Office: 406, Airen Heights, Opp. Orbit Mall, Scheme No.54, Vijay Nagar, A.B.  
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**B. Statement on Deviation or Variation for Proceeds of Public Issue, Rights Issue, Preferential Issue, Qualified Institutions Placement etc. - Not Applicable.**

**C. Format for Disclosing Outstanding Default on Loans and Debt Securities:** There is no default on loans and debt securities during the Quarter ended December 31,2024.

**D. Format for Disclosure of Related Party Transactions (applicable only for half yearly filings i.e., 2nd and 4th quarter) - Not Applicable.**

**E. Statement on Impact of Audit Qualifications (for Audit report with Modified Opinion) submitted Along-with Annual Audited Financial Results (Standalone and Consolidated separately) (applicable only for Annual Filing I.e., 4<sup>th</sup> quarter) - Not Applicable.**

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

**NITIN**

Digitally signed by  
NITIN KHANNA

**KHANNA**

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**NITIN ASHOK KUMAR KHANNA  
MANAGING DIRECTOR**

**DIN: 09816597**