

STARBEAM VENTURES LIMITED

(Formerly known as Bluegod Entertainment Limited)

CIN: L74202MP1984PLC002592

Registered Office: 301-G Goyal Vihar, Gate No. 2 Khajrana Road, Indore (M.P).

Email id- hello@bluegod.in, Website: <https://bluegod.in/> Tel. 7383380911

Date: 04/07/2026

To,
The Listing Department
BSE Limited
Department of Corporate Affairs
Phiroze Jeejeebhoy Towers
Dalal Street, Mumbai – 400 001

Reference: ISIN- INE924N01024; Scrip Code- 539175; Symbol- BLUEGOD

Subject: Outcome of the Meeting of the Board of Directors of Bluegod Entertainment Limited held today Saturday i.e 04th July, 2026.

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 02nd July, 2026, 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, today i.e., Saturday i.e 04th July, 2026 at 05.00 P.M. and concluded at 06.00 P.M. the Board of Directors has inter alia transacted the following businesses:

1. Audited Standalone Financial Results along with Auditor's Report of the Company for the quarter and year ended March 31, 2026 in terms of Regulation 33 of Securities and Exchange Board of India (Listing Obligation and Disclosure Requirement) 2015.

Further, pursuant to Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, a declaration that the Statutory Auditors of the Company have issued an Audit Report with an modified opinion on the Audited Financial Results of the Company for the quarter and year ended March 31, 2026, is also attached for your ready reference

2. Audited Standalone Financial Statements of the Company for the year ended March 31, 2026 along with Auditor's Report thereon in terms of Section 134 of the Companies Act, 2013.

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

Thanking you,
Yours Faithfully,

FOR, STARBEAM VENTURES LIMITED
(Formerly known as Bluegod Entertainment Limited)

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NITIN ASHOK KUMAR KHANNA
MANAGING DIRECTOR
DIN: 09816597

Independent Auditor's Report on The Audit of Standalone Financial Results for the quarter and year ended on March 31, 2026

To,
Board of Directors,
Starbeam Ventures Limited (Formerly known as Bluegod Entertainment Limited)

Qualified Opinion

We have audited the accompanying standalone financial results of **Starbeam Ventures Limited (Formerly known as Bluegod Entertainment Limited)** (the company) for quarter ended **31/03/2026** and the year to date results for the period from **01/04/2025 to 31/03/2026**, attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us these standalone financial results:

- i. is presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
- ii. give a true and fair view in conformity with the applicable Indian Accounting Standards ('Ind AS') prescribed under Section 133 of the Companies Act, 2013 ('the Act'), read with relevant rules issued thereunder, and other accounting principles generally accepted in India, of the net profit and other comprehensive income and other financial information for the quarter ended 31/03/2026 as well as the year to date results for the period from 01/04/2025 to 31/03/2026.

Basis for Qualified Opinion

- ***In our opinion and according to the information and explanations provided to us, the provisions of Section 45-IA of the Reserve Bank of India Act, 1934 is applicable the company, because the company's financial assets constitute more than 50 percent of the total assets and income from financial assets constitute more than 50 percent of the gross income. However, company does not obtain registration under the provisions of Section 45-IA of the Reserve Bank of India Act, 1934.***



Branches : Mumbai & Bhilwara

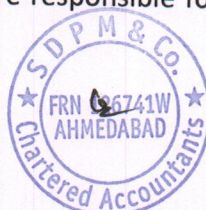
Head Office : 1016-1018, Anand Mangal-III, Opp. Core House,
Apollo City Centre Lane, Nr. Parimal Cross Road, Ambawadi,
Ahmedabad - 380 015. Phone : 079 - 4897 1100, 4006 9039
Email : info@sdco.co.in - ca.sdco@gmail.com

- *Outstanding balance of unsecured loans received, loans advanced and trade advances are subject to confirmation and supporting documents.*
- *During the period, the company has accepted loans liability from individuals which are in the contravention under Section 73 of the Companies Act, 2013*
- *Further, during the year, we noted that the Company has outstanding unsecured loans and advances recorded in its books of account. However, the management has not provided balance confirmations or other independent documentary evidences in respect of such loans & advances as at the reporting date. In the absence of such confirmations, we were unable to obtain sufficient and appropriate review evidence regarding the existence, accuracy and completeness of these unsecured loans and loans & advances. Accordingly, we are unable to determine the impact, if any, of this matter on the financials of the Company.*
- *During the year, the company has outstanding trade receivable for more than 6 months on the date of signing of this report. In our opinion, the sufficient appropriate audit evidence regarding recoverability of these balance could not be obtained and the management has not made adequate provision against such receivable.*

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013 (the Act). Our responsibilities under those Standards are further described in the *Auditor's Responsibilities for the Audit of the Standalone Financial Results* section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial results under the provisions of the Companies Act, 2013 and the Rules there under, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on the financial statements.

Management's Responsibilities for the Standalone Financial Results

These quarterly financial results as well as the year to date standalone financial results have been prepared on the basis of the annual financial statements for the year ended on March, 31 2026. The Company's Board of Directors are responsible for the preparation of these financial



results that give a true and fair view of the net profit and other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, 'Interim Financial Reporting' prescribed under Section 133 of the Act read with relevant rules issued there under and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the standalone financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

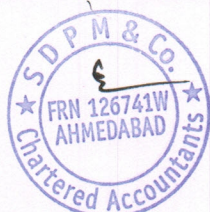
In preparing the standalone financial results, the Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Standalone Financial Results

Our objectives are to obtain reasonable assurance about whether the standalone financial results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these standalone financial results.

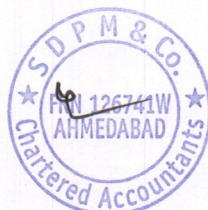
As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional scepticism throughout the audit. We also:



- i. Identify and assess the risks of material misstatement of the standalone financial results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- ii. Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the company's internal control.
- iii. Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- iv. Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- v. Evaluate the overall presentation, structure and content of the standalone financial results, including the disclosures, and whether the financial results represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all



relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Other Matters

The Annual Financial Results include the results for the quarter ended 31st March, 2026 being the balancing figure between the audited figures in respect of the full financial year and the published unaudited year to date figures up to the third quarter of the current financial year which were subject to limited review by us.

Date : 04/07/2026

Place : Ahmedabad

For, S D P M & Co.

Chartered Accountants



Sunil Dad (Partner)

M.No. 120702

FRN : 126741W

UDIN: 26120702OZKWLM4560

Starbeam Ventures Limited (Formerly known as Bluegod Entertainment Limited)

CIN: L74202MP1984PLC002592

Registered Office : 301-G Goyal Vihar, Gate No. 2 Khajrana Road, Indore (M.P).

Statement of Audited Standalone Financial results for the Quarter/Year Ended on March 31, 2026

(Rs. in Lacs)

SR.NO.	PARTICULARS	Quarter Ended			Year Ended	
		31/03/2026 Audited	31/12/2025 Unaudited	31/03/2025 Audited	31/03/2026 Audited	31/03/2025 Audited
	INCOMES					
I	Revenue from Operations (Net of Taxes)	-	1,200.00	204.21	1,200.00	229.71
II	Other Business Income	0.41	-	0.15	0.71	6.50
III	Total Income (I + II)	0.41	1,200.00	204.36	1,200.71	236.21
IV	EXPENSES.					
(a)	Cost of Materials Consumed				-	-
(a)	Purchase of Stock in Trade.	-	-	-	-	0.75
(b)	Changes of Inventories of Finished Goods, Work in Progress, Work in Trade	-	162.66	-	162.66	-
(C)	Employees Cost	1.91	1.65	1.21	10.47	4.89
(d)	Finance Cost	-	-	-	-	-
(e)	Depreciation and Amortisation Expenses	127.38	377.44	-	507.07	-
(f)	Other Expenses	64.48	24.45	15.80	202.34	48.43
	TOTAL EXPENSES (IV (a to f))	193.77	566.20	17.01	882.54	54.07
V	Profit/(Loss) before Exceptional Items and Tax (III-IV)	(193.36)	633.80	187.35	318.17	182.14
VI	Exceptional Items. & Extraordinary Item	38.91	-	-	67.48	-
VII	Profit/ (Loss) Before Tax (V-VI)	(232.26)	633.80	187.35	250.69	182.14
VIII	TAX EXPENSES					
(a)	Current Tax	(59.84)	125.57	-	65.74	-
(b)	Deferred Tax	-	-	-	-	-
	Total Tax Expenses	(59.84)	125.57	-	65.74	-
IX	NET PROFIT AFTER TAX FROM BUSINESS OPERATIONS	(172.43)	508.23	187.35	184.96	182.14
X	Other Comprehensive Income	-	-	-	-	-
XI	Total Comprehensive Income (IX+X)	(172.43)	508.23	187.35	184.96	182.14
XII	Paid up Equity Share Capital (Amount in lacs) Re. 1 Face value per share)	6,536.31	5,505.51	647.71	6,536.31	647.71
XIII	Other Equity Capital (Reserve & Surplus)	-	-	-	1,134.62	(1,111.90)
XIV	Earning Per Share (In Rupees) from Continuing Operations (Not Annualized).					
(i)	Basic	(0.03)	0.09	2.89	0.03	2.81
(ii)	Diluted	(0.03)	0.09	2.89	0.03	2.81
XV	Income from Discontinuing Operations	-	-	-	-	-
XVI	Profit /(Loss) from Discontinuing Operations	-	-	-	-	-
XVII	Profit/(loss) for the period After Adjustment of discontinuing Operations with Current Operations	(172.43)	508.23	187.35	184.96	182.14

NOTES:

- 1 The above Financial Results have been reviewed by Audit Committee and have been approved and taken on record by Board of Directors in their respective meetings held on 04th July, 2026 and are based on Financial Statement audited by Statutory Auditor.
- 2 The above financial results for the quarter and year ended on March 31,2026 have been prepared in accordance with Indian Accounting Standards (Ind AS) notified under Section 133 of the Companies Act, 2013 and other recognized accounting practices and policies to the extent applicable.
- 3 Figures for the quarter ended 31st March, 2026 and 31st March, 2025 represent the difference between the audited figures in respect of full financial year and published figures of nine months ended 31st December 2025 and 31st December 2024 respectively which were subject to a limited review by the statutory auditors.
- 4 Outstanding balance of unsecured loans, sundry creditors, sundry debtors and loans & advances are subject to confirmation.
- 5 Figures for the previous period have been regrouped/ rearranged/ reclassified wherever considered necessary to correspond with the current period's classification/group's disclosure.
- 6 During this quarter, the company has raised money through right issue, out of the total Rs. 30.36 Crs, the company has utilized the amount received giving Rs. 29.50 Crs to Laddu Gopal Ventures Private Limited as Loans & Advances.

**By order of the Board of Directors of
Starbeam Ventures Limited
(Formerly known as Bluegod Entertainment Limited)**

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**Nitin Ashokkumar Khanna
Managing Director
DIN: 09816597**

**Date : 04th July, 2026
Place : Indore**

Starbeam Ventures Limited (Formerly known as Bluegod Entertainment Limited)**CIN: L74202MP1984PLC002592**

Registered Office : 301-G Goyal Vihar, Gate No. 2 Khajrana Road, Indore (M.P).

Audited Statement of Assets and Liabilities as at 31.03.2026

(Rs. In Lacs)

Particulars	Standalone	
	As at 31 March 2026 (Audited)	As at 31 March 2025 (Audited)
ASSETS		
(1) Non - Current Assets		
(a) Property, Plant and Equipment	75.48	-
(b) Intangible Assets	1,500.00	-
(c) Goodwill	-	-
(d) Financial Assets		
i) Investments	-	-
(e) Other Non Current Assets	0.10	0.10
(f) Deferred Tax Asset	-	-
(2) Current Assets		
(a) Inventories	-	162.66
(b) Financial assets		
(i) Loans	5,721.63	182.74
(ii) Trade receivables	1,417.61	244.61
(iii) Cash and cash equivalents	117.44	9.27
(iv) Bank Balance other than (iii) above	-	2.07
(d) Other current assets	204.06	36.54
TOTAL ASSETS	9,036.32	638.00
EQUITY AND LIABILITIES		
EQUITY		
(a) Equity share capital	6,536.31	647.71
(b) Reserves and Surplus	1,134.62	(1,111.90)
LIABILITIES		
(1) Non Current Liabilities		
(a) Financial Liabilities		
(i) Borrowings	701.47	535.47
(b) Deferred tax liabilities (Net)	-	-
(2) Current Liabilities		
(a) Financial Liabilities		
(i) Borrowings	-	-
(ii) Trade payables		
(a) total outstanding dues of micro enterprises and small enterprises; and		
(b) total outstanding dues of creditors other than micro enterprises and small enterprises	410.61	405.14
(iii) Other financial Liabilities	9.00	6.00
(b) Other current liabilities	178.57	155.57
(c) Provisions	-	-
(d) Current tax liabilities (Net)	65.74	-
TOTAL EQUITY AND LIABILITIES	9,036.32	638.00

By order of the Board of Directors of
Starbeam Ventures Limited
(Formerly known as Bluegod Entertainment Limited)

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Nitin Ashokkumar Khanna
Managing Director
DIN: 09816597

Date : 04th July, 2026
Place : Indore

Starbeam Ventures Limited (Formerly known as Bluegod Entertainment Limited)

CIN: L74202MP1984PLC002592

Registered Office : 301-G Goyal Vihar, Gate No. 2 Khajrana Road, Indore (M.P).

Statement of Cash Flow Annexed to the Balance Sheet as at 31st March 2026

(Rs. In Lacs)

Particulars	Standalone	
	31/03/2026	31/03/2025
A. Cash Flow from Operating Activities		
Net Profit before tax and extraordinary Items	250.69	182.14
Adjustments for	-	-
Depreciation and amortization expense	507.07	-
(Profit)/Loss on sale of Fixed assets	-	-
Interest Received	-	(4.24)
Finance Cost	-	-
Operating profit before working capital changes	757.76	177.90
Adjustments for		
Decrease (Increase) in Trade and other Receivables	(1,173.00)	(119.54)
Decrease (Increase) in Inventories	162.66	(0.00)
Decrease (Increase) in Loans	(5,538.88)	(182.74)
Decrease (Increase) in Other Current Assets	(167.52)	(13.51)
Increase (Decrease) in Trade Payable	5.46	(25.38)
Increase/ (Decrease) in Other Liabilities	22.99	(75.15)
Increase/ (Decrease) in Other Financial Liabilities and provisions	3.00	2.31
Cash Generated from operations	(5,927.53)	(236.10)
Adjustment for extraordinary items	-	-
Net Cash From Operating Activities	(5,927.53)	(236.10)
B. Cash Flow From Investing Activities		
Proceeds from sale of property, plant and equipments	(2,082.55)	-
Interest Received	-	4.24
Net Cash from Investing Activities	(2,082.55)	4.24
C. Cash flow From Financing Activities		
Issue of share Capital	7,950.17	-
Proceeds/(repayment) of Unsecured Loan	166.00	239.27
Net Cash used in Financing Activities	8,116.17	239.27
Net Increase in Cash & Cash Equivalents	106.09	7.41
Opening Balance of Cash & Cash Equivalents	11.34	3.93
Closing Balance of Cash & Cash Equivalents	117.44	11.34

By order of the Board of Directors of
Starbeam Ventures Limited
(Formerly known as Bluegod Entertainment Limited)

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Nitin Ashokkumar Khanna
Managing Director
DIN: 09816597

Date : 04th July, 2026
Place : Indore

ANNEXURE I

Statement on Impact of Audit Qualifications (for audit report with modified opinion) submitted along-with Annual Audited Financial Results - (Standalone and Consolidated separately)

(Amount Rs. in Lakhs)

Statement on Impact of Audit Qualifications for the Financial Year ended March 31, 2026				
[See Regulation 33 / 52 of the SEBI (LODR) (Amendment) Regulations, 2016]				
I.	Sl. No.	Particulars	Audited Figures (as reported before adjusting for qualifications)	Adjusted Figures (audited figures after adjusting for qualifications)
	1.	Turnover / Total income	1200.71	1200.71
	2.	Total Expenditure	950.01	950.01
	3.	Net Profit/(Loss)	184.96	184.96
	4.	Earnings Per Share	0.03	0.03
	5.	Total Assets	9,036.32	9,036.32
	6.	Total Liabilities	1,365.39	1,365.39
	7.	Net Worth	7,670.93	7,670.93
	8.	Any other financial item(s) (as felt appropriate by the management)	-	-
II.	<u>Audit Qualification (each audit qualification separately):</u>			
	i.	In our opinion and according to the information and explanations provided to us, the provisions of Section 45-IA of the Reserve Bank of India Act, 1934 is applicable the company, because the company's financial assets constitute more than 50 percent of the total assets and income from financial assets constitute more than 50 percent of the gross income. However, company does not obtain registration under the provisions of Section 45-IA of the Reserve Bank of India Act, 1934.		
	ii.	Outstanding balance of unsecured loans received, loans advanced and trade advances are subject to confirmation and supporting documents.		
	iii.	During the period, the company has accepted loans liability from individuals which are in the contravention under Section 73 of the Companies Act, 2013		
	iv.	Further, during the year, we noted that the Company has outstanding unsecured loans and advances recorded in its books of account. However, the management has not provided balance confirmations or other independent documentary evidences in respect of such loans & advances as at the reporting date. In the absence of such confirmations, we were unable to obtain sufficient and appropriate review evidence regarding the existence, accuracy and completeness of these unsecured loans and loans & advances. Accordingly, we are unable to determine the impact, if any, of this matter on the financials of the Company.		
	v.	During the year, the company has outstanding trade receivable for more than 6 months on the date of signing of this report. In our opinion, the sufficient appropriate audit evidence regarding recoverability of these balance could not be obtained and the management has not made adequate provision against such receivable.		

b. **Type of Audit Qualification : Qualified**

c. **Frequency of qualification:** Whether appeared first time /~~repetitive~~ /~~since how long continuing~~

d. **For Audit Qualification(s) where the impact is quantified by the auditor, Management's Views: Not Applicable**

e. **For Audit Qualification(s) where the impact is not quantified by the auditor:**

(i) **Management's estimation on the impact of audit qualification: Not Applicable**

(ii) **If management is unable to estimate the impact, reasons for the same:**

- **The qualification is regarding statutory non-compliance which does not impact on financial statement.**
- **The qualification regarding documentary evidence is also not having any impact on financial statement.**
- **We believe that the amount outstanding from trade receivables is recoverable.**

(iii) **Auditors' Comments on (i) or (ii) above: No comments**

III. Signatories:

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NITIN ASHOKKUMAR KHANNA
CFO and Managing Director

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Mehra

SALONI MEHRA
Audit Committee Chairman

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by SUNIL DAD
Date: 2026.07.04
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SDPM & Co.
Sunil Dad (Partner)
Statutory Auditor

Place: Indore

Date: 04.07.2026