AMAZE ENTERTECH LIMITED

(Formerly known as Bell Agromachina Limited)

Regd. Office: Unit No. F-30, First Floor, Raghuleela Mega Mall, Behind Poisar Depot,

Kandivali (West), Mumbai - 400 067

Telephone: 022-65575578 Website: www.bellagro.com Email Id: bellagro@rediffmail.com

CIN: L72100MH1989PLC255933

Date: 14/12/2017

To,
The Manager,
Department of Corporate Services,
BSE LIMITED
P. J. Towers, Dalal Street,
Mumbai – 400 001.

Dear Sir/ Madam,

<u>Subject:- Outcome of Board Meeting held on Thursday, 14th December, 2017 to Approve Un-Audited Financial Results.</u>

Ref: Scrip Code: 531112

This is to inform you that pursuant to Regulation 30 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulation, 2015 the Board of Director of our Company in their meeting held today i.e Thursday, 14th December, 2017 have approved the Un-Audited Financial Results for the Quarter and Half year ended 30/09/2017.

Further Pursuant to the provision of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulation, 2015, we submit herewith the Un-Audited Financial Results along with Limited Review Report for the Quarter Half year ended 30/09/2017 based on IND - AS.

Kindly arrange to take the same on your records.

Thanking You,

Yours Truly,

For AMAZE ENTERTECH LIMITED

(Formerly known as Bell Agro Machina Limited)

Mr. Yatin Mehta Managing Direct

DIN: 07431944

Encl: As above



Roshal L associates

To Board of Directors of **Amaze Entertech Limited** (Formerly known as 'Bell Agro Machina Limited')

Unit No.F-30, 1st Floor Raghuleela Megamall, Kandivali West, Mumbai – 400 067

We have reviewed the accompanying statement of unaudited financial results of Amaze Entertech Limited (Formerly known as 'Bell Agro Machina Limited'') for the quarter ended 30th September, 2017 attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to issue a report on these financial statements based on our review.

We conducted our review 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 statement is free of material misstatement. A review is limited primarily to inquiries of 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.

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with applicable accounting standards i.e. Indian accounting Standards ('Ind AS') prescribed under s.133 of the Companies Act, 2013 read with relevant rules issued thereunder and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and SEBI Circular dated 5th July 2016 including the manner in which it is to be disclosed, or that it contains any material misstatement.

Attention is drawn to the fact that the figures for the corresponding quarter ended 30th September, 2016, including the reconciliation of the profit under Ind AS of the corresponding quarter with profit reported under previous GAAP, as reported in these unaudited financial results have been approved by the Company's Board of Directors but have not been subjected to review

For KOSHAL & ASSOCIATES. Chartered Accountants Firm Reg.No.121233W

> Koshal Maheshwari Proprietor M.No.043746

Place of signature: Mumbai

Date 14.12.2017

AMAZE ENTERTECH LIMITED

(FORMERLY BELL AGROMACHINA LIMITED)

STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 30TH SEPTEMBER 2017

(Rs. In Lakhs)

		Quarter Ended Half Ye				Rs. In Lakhs)
	Particulars	30/09/17 30/06/2017 30/09/16			Half Year Ended 30/09/2017 30/09/2016	
	raruculars	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)
1	Revenue from Operations		4.47	3.00	4.47	3.00
1	- 10/21	-	4.47	100000	4,47	
2	Other Income	-	-	3.85	-	7.58
3	Total Revenue (1 + 2)	- - - - - - -	4.47	6.85	4.47	10.58
4	Expenses Cost of materials consumed Purchase of stock-in-trade Changes in inventories of finished goods, work-in-	-	-	-		*
	progress and stock-in-trade	· ·	×	4		140
	Employee benefits expense Finance Cost	0.32	0.33	0.63	0.65	0.99
	Depreciation and amortisation expense	0.11	0.11	0.11	0.21	0.22
	Other expenses	1.70	4.47	2.12	6.17	5.37
	Total expenses	2.13	4.91	2.85	7.04	6.57
5	Profit/(Loss) Before Exceptional item and Tax	(2.13)	(0.44)	4.00	(2.57)	4.01
6	Exceptional items	- T	(4)	12		
7	Profit/(Loss) Before Tax (5-6)	(2.13)	(0.44)	4.00	(2.57)	4.01
8	Tax expense (1) Current Tax (2) Deferred Tax (3) Mat Credit Entitlement		*	तमः असः		
9	-8)	(2.13)	(0.44)	4.00	(2.57)	4.01
10	Profit / (Loss) from discontinuing operations	(#)				
11	Tax expense of discontinuing operations	* .	-	15.		
12	Profit/(loss) from Discontinuing operations (at		20	:*		
13	Profit (Loss) for the period (9+12)	(2.13)	(0.44)	4.00	(2.57)	4.01
14	Other Comprehensive income; A (i) Items that will not be reclassified to profit of the comprehensive income to profit of the comprehensive income.	(8)		10 1 10		
	be reclassified to profit or loss	-	-			
	B (i) Items that will be reclassified to profit or los (ii) Income tax relating to items that will be	*	*	*		
	reclassified to profit or loss	(=)	1 = 1			
15	Total Comprehensive Income for the period (13+14) (Comprising profit/ (loss) and other Comprehensive Income for the period	(2.13)	(0.44)	4.00	(2.57)	4.01
16	Earnings per equity share (for discontinued & continuing operations) of face value of Rs. 10 (a) Basic (b) Diluted	(0.61) (0.61)	(0.13) (0.13)	1.14 1.14	(0.73) (0.73)	1.15 1.15



Notes:

- 1 The above result were reviewed by the Audit Committee and approved by the Board Of directors at their meeting on 14th December 2017.
- 2 The above result have been prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015 (Ind AS), prescribed under section 133 of the Companies Act 2013, and other recognized accounting practices and policies to the extent applicable. Beginning April 1, 2017, the company has, for the first time, adopt Ind AS with transition date of April 1, 2016.
- 3 The Financial results for the quarter ended on 30 September 2017 have been subjected to a "Limited Review" by the statutory auditors of the Company. The Limited review report does not contain any qualification. The Limited review report will be filed with the stock Exchange and will also be available on Company's website www.bellagro.com
- 4 The Ind AS Compliant financial results for the quarter ended on 30 September 2016 have not been subjected to a "Limited Review" or audit by the statutory auditors of the company, however the management has exercised necessary due diligence to ensure that the financial results provide true and fair view of the affairs. There is nil effect on reconciliation of net profit for the Quarter ended September 30, 2016 as per Indian GAAP to profit as per Ind AS.
- 5 The statement does not include Ind AS compliant results for the preceding quarter and previous year ended 31 March 2017 as the same is not mandatory as per SEBI's circular dated 5 July 2016.
- 6 The previous periods figures have been reclassified / regrouped wherever required to conform with current periods presentation.

For and on behalf of the Board of

AMAZE ENTERTECH LIMITED

(Formerly Bell Agro Machinal infired

PLACE: MUMBAI DATE: 14/12/2017

Managing Direct DIN NO-0743194

AMAZE ENTERTECH LIMITED

(FORMERLY BELL AGROMACHINA LIMITED)

Statement of Assets & Liabilities as at 30th September, 2017

	(In Rupees)
	As At 30th
Particulars	September
	2017
	Unaudited
Assets	
(1) Non-current assets	
(a) Property, plant and equipment	2,79,332
(b) Capital work-in-progress	<u>=</u> :
(c) Investment Property	4, 27
(d) Financial assets	
(i)Investments	
(ii)Loans	· - 0
(iii)Others	143
(e) Non-current tax assets (net)	_
(f) Other non-current assets	_
Total Non-current assets	2,79,332
(2) Current assets	2/15/552
(a) Inventories	_
(b) Financial assets	-
(i) Trade receivables	74,787
(ii) Cash and cash equivalents	4,12,738
(iii) Bank balances other than (ii) above	7,12,730
(iv) Loans	
(v) Others	_
	1 70 000
(c) Other current assets	1,70,000
Total current assets	6,57,525
Total Assets	9,36,857
EQUITY AND LIABILITIES	
EQUITY AND LIABILITIES	
(1) Equity	
	35,00,000
(a) Equity Share Capital	
(b) Other Equity	(32,88,886)
Total Equity	2,11,114
(2) Non Compant Linkilities	
(2) Non-Current Liabilities	
(a) Financial Liabilities	F 00 000
Borrowings	5,00,000
(b)Provisions	25.270
(c) Deferred tax liabilities (Net)	25,379
(d) Non-current tax liabilities (net)	
Total non-current liabilities	5,25,379
(4) Command Linkillidian	
(4) Current Liabilities	
(a) Financial Liabilities	
(i) Borrowings	4 00=
(ii) Trade payables	1,897
(iii)Other financial liabilities	sig pagasagi, sidi tagasagi
(b) Other current liabilities	1,98,467
(c) Provisions	
Total current liabilities	2,00,364
Total equity and liabilities	9,36,857
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For and on behalf of the Board of AMAZE ENTERTECH LIMITED

(Formerly Bell Agro Machina Limited)

PLACE : MUMBAI DATE : 14/12/2017

Director