

# AMAZE ENTERTECH LIMITED

(Formerly known as Bell Agromachina Limited)

Regd. Office: 156 First Floor, Raghuleela Mega Mall, Poisar Gymkhana Road,  
Kandivali (West), Mumbai – 400 067

Telephone: 8655075578 Website: www.bellagro.com Email Id: bellagro@rediffmail.com  
CIN: L72100MH1989PLC255933

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Date: 11<sup>th</sup> November 2019

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

Dear Sir/ Madam,

**Subject:- Outcome of Board Meeting held on Monday, 11<sup>th</sup> November, 2019.**

**Ref: Scrip Code: 531112**

This is to inform you that in terms of Regulation 30 (2) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, the Board of Directors of our Company in their meeting held today at its Registered Office has:

1. Considered and Approved the Unaudited Financial Results (prepared in accordance with Regulation 33 of SEBI Listing Regulations) for the Quarter and Half Year ended 30<sup>th</sup> September, 2019 along with Cash flow statement for the half year ended 30<sup>th</sup> September 2019 and Unaudited Statement of Assets and Liabilities as on 30<sup>th</sup> September 2019 and the Limited Review Report.

Kindly take the same on your records.

Thanking You,

Yours Truly,

For **AMAZE ENTERTECH LIMITED**  
(Formerly known as Bell Agro Machina Limited)

  
Yatin Mehta  
Managing Director  
DIN: 07431944  
ENCL: A/A



# AMAZE ENTERTECH LIMITED

STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 30th SEPTEMBER, 2019

(Rs. In Lakhs)

Standalone						
Particulars	Quarter Ended			Half Year Ended		Year Ended
	30/09/2019	30/06/2019	30/09/2018	30/09/2019	30/09/2018	31/03/2019
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1 Revenue from Operations	8.50	-	9.75	8.50	9.75	18.25
2 Other Income	0.29	-	0.07	0.29	0.07	0.07
3 Total Revenue (1 + 2)	8.79	-	9.82	8.79	9.82	18.32
4 Expenses						
Cost of materials consumed	-	-	-	-	-	-
Purchase of stock-in-trade	-	-	-	-	-	-
Changes in inventories of finished goods, work-in-progress and stock-in-trade	-	-	-	-	-	-
Employee benefits expense	0.99	1.00	0.32	1.99	0.66	2.26
Depreciation and amortisation expense	-	-	-	-	-	0.07
Other expenses	2.55	2.03	2.31	4.57	5.65	10.80
Total expenses	3.54	3.02	2.63	6.56	6.31	13.12
5 Profit/(Loss) Before Exceptional item and Tax (3-4)	5.25	(3.02)	7.19	2.22	3.51	5.20
6 Exceptional items	-	-	-	-	-	-
7 Profit/(Loss) Before Tax (5-6)	5.25	(3.02)	7.19	2.22	3.51	5.20
8 Tax expense						
(1) Current Tax	-	-	0.43	-	0.43	(1.00)
(2) Deferred Tax	-	-	-	-	-	14.79
9 Profit / (Loss) from continuing operations (7 - 8)	5.25	(3.02)	6.76	2.22	3.08	18.99
10 Profit / (Loss) from discontinuing operations	-	-	-	-	-	-
11 Tax expense of discontinuing operations	-	-	-	-	-	-
12 Profit/(loss) from Discontinuing operations (after tax)	-	-	-	-	-	-
13 Profit (Loss) for the period (9+12)	5.25	(3.02)	6.76	2.22	3.08	18.99
14 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	-	-	-	-	-	-
15 Total Comprehensive Income for the period (13+14) (Comprising profit/ (loss) and other Comprehensive Income for the period	5.25	(3.02)	6.76	2.22	3.08	18.99
16 Earnings per equity share (for discontinued & continuing operations) of face value of Rs. 10 each						
(a) Basic	1.50	(0.86)	1.93	0.64	0.88	5.42
(b) Diluted	1.50	(0.86)	1.93	0.64	0.88	5.42

**Notes:**

- The above result were reviewed by the Audit Committee and approved by the Board of Directors at their meeting on 11th November, 2019.
- 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.
- The Financial results for the quarter ended on 30 Sept, 2019 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](http://www.bellagro.com)
- Previous period figures have been regrouped/reclassified as considered necessary to facilitate comparison.

For and on behalf of the Board of  
AMAZE ENTERTECH LIMITED

*Yatin Mehta*

Yatin Mehta  
Managing Director  
DIN NO-07431944



PLACE: MUMBAI  
DATE: 11.11.2019



# AMAZE ENTERTECH LIMITED

## STATEMENT OF ASSETS & LIABILITIES AS AT 30th SEPTEMBER, 2019

(Rs. In Lakhs)

Particulars	As At 30th September, 2019	As At 31st March, 2019
<b>I.Assets</b>		
<b>(1) Non-current assets</b>		
(a) Deferred Tax Asset (Net)	14.34	14.34
<b>Total Non-Current Assets</b>	14.34	14.34
<b>(2) Current assets</b>		
(a) Financial assets		
(i) Trade Receivables	5.03	-
(ii) Cash and cash equivalents	3.91	17.41
(iii) Loans	10.29	-
(b) Other Current Assets	3.22	0.50
(c) Current Tax Asset (Net)	0.80	0.80
<b>Total Current Assets</b>	23.25	18.72
<b>Total Assets</b>	<b>37.59</b>	<b>33.06</b>
<b>EQUITY AND LIABILITIES</b>		
<b>Equity</b>		
(a) Equity Share Capital	35.00	35.00
(b) Other Equity	(2.32)	(4.55)
<b>Total Equity</b>	32.68	30.45
<b>Liabilities</b>		
<b>(1) Non-Current Liabilities</b>		
(a) Financial Liabilities		
(i) Borrowings	-	-
<b>Total non-current liabilities</b>	-	-
<b>(2) Current Liabilities</b>		
(a) Financial Liabilities		
(i) Trade Payables	0.52	-
(b) Other Current Liabilities	4.39	2.60
<b>Total current liabilities</b>	4.91	2.60
<b>Total Equity and Liabilities</b>	<b>37.59</b>	<b>33.06</b>
	-	-

For and on behalf of the Board  
AMAZE ENTERTECH LIMITED  
(Formerly Bell Agro Machina Limited)

Place: Mumbai  
Date : 11.11.2019

(Yatin Mehta)  
Managing Director  
DIN : 07431944



# **AMAZE ENTERTECH LIMITED**

## **Cash Flow Statement for the period ended September 30, 2019**

(Rs. In Lakhs)

PARTICULARS	For the Year Ended 30th Sept 2019	For the Year Ended 31st March 2018
	(Rupees)	(Rupees)
<b>A CASH FLOW FROM OPERATING ACTIVITIES</b>		
Net Profit /(Loss) before tax and Extra Ordinary items	2.22	5.20
Adjustment for:-		
Loss on sale of Fixed Asset	-	1.51
Depreciation	-	0.07
<b>OPERATING PROFIT BEFORE WORKING CAPITAL CHANGES</b>	2.22	6.78
Adjustment for:-		
(Increase)/decrease Trade and other receivables	(5.03)	14.83
Increase/(decrease) Trade Payables	0.52	(0.04)
Increase/(decrease) Other Current Liabilities	1.78	(0.35)
(Increase)/decrease Others Current Assets	(2.72)	0.25
<b>CASH GENERATED FROM OPERATIONS</b>	(5.44)	14.69
Direct Taxes Paid	-	(0.64)
Mat Credit	-	-
<b>I NET CASH FLOW FROM OPERATING ACTIVITIES</b>	(3.21)	20.82
<b>B CASH FLOW FROM INVESTING ACTIVITIES</b>	-	-
Sale of Fixed Asset	-	1.00
<b>II NET CASH USED IN INVESTING ACTIVITIES</b>	-	1.00
<b>C CASH FLOW FROM FINANCING ACTIVITIES</b>		
Loan taken / Repayment	(10.29)	(5.00)
<b>III NET CASH USED IN FINANCING ACTIVITIES</b>	(10.29)	(5.00)
<b>NET INCREASE/(DECREASE) IN CASH OR CASH EQUIVALENTS (I + II + III)</b>	(13.50)	16.82
<b>Add:- CASH &amp; CASH EQUIVALENTS AS AT BEGINNING</b>	17.41	0.59
<b>CLOSING BALANCE OF CASH &amp; CASH EQUIVALENTS (Refer Note 6)</b>	3.91	17.41
	-	-

For and on behalf of the Board  
**AMAZE ENTERTECH LIMITED**  
(Formerly Bell Agro Machina Limited)

Place: Mumbai  
Date : 11.11.2019

(Yatin Mehta)  
Managing Director  
DIN : 07431944







*koshal & associates*  
chartered accountants

To  
Board of Directors of

Amaze Entertech Limited  
Unit No156, 1st Floor Raghuleela Megamall,  
Kandivali West, Mumbai-400 067

We have reviewed the accompanying statement of unaudited financial results of Amaze Entertech Limited for the quarter ended 30<sup>th</sup> September, 2019 and the year to date results for the period from 1 April, 2019 to 30<sup>th</sup> September, 2019 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.

The preparation of the statement in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, (Ind AS 34) "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013, read with Rule 3 of Companies (Indian Accounting Standards) Rule, 2015, as amended, read with the Circular, is the responsibility of the Company's Management and has been approved by the Board of Directors of the Company. Our responsibility is to express a conclusion on the statement 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 there under 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 including the manner in which it is to be disclosed, or that it contains any material misstatement.

For KOSHAL & ASSOCIATES

Chartered Accountants  
Firm Reg.No.121233W

BHAYANER  
M. No. 04/746

Koshal Maheshwar

Proprietor

M.No.043746

Place of signature: Mumbai

Date: 11.11.2019

UDIN: 19043746AAAACL2405