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E-102, 103, EPIP, Sitapura Industrial Area, Jaipur – 302022, INDIA

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Ref-BSE/2019-20/19

Date: August 21, 2019

To,  
Listing Department,  
Bombay Stock Exchange Limited  
Floor 25, PJ Tower, Dalal Street,  
Mumbai – 400 001

**Sub:** Submission of Revised Unaudited Financial Results for the quarter ended on 30<sup>th</sup> June, 2019

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**Scrip Code- 539399**

**Dear Sir/Ma'am,**

This is with reference to our letter bearing number BSE/2019-20/16 dated August 14, 2019 submitted for its unaudited financial results for the quarter ended on June 30, 2019.

However, we found that the figures of other comprehensive income of the last quarter (i.e. 31<sup>st</sup> March, 2019) have been missed inadvertently.

The Company wishes to submit that, the revised figures which have NIL impact on the Profits for the quarter ended on 30<sup>th</sup> June, 2019. We are there by re-submitting the financial results for Quarter ended on June 30, 2019 with the correct figures.

Further, except the above changes, there is no revision in the Unaudited Financial Results of the Company for the quarter ended on 30<sup>th</sup> June, 2019.

We hereby request you to kindly consider the above and acknowledge our re-submission.

Thanking You,

**For BELLA CASA FASHION & RETAIL LIMITED**



Sonika Gupta  
Company Secretary & Compliance officer  
Membership No.: A38676

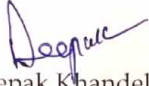


**INDEPENDENT AUDITORS' LIMITED REVIEW REPORT ON THE UNAUDITED FINANCIAL  
RESULTS FOR THE QUARTER ENDED 30 JUNE 2019**

To  
The Board of Directors,  
Bella Casa Fashions & Retail Limited,  
Jaipur.

1. We have reviewed the accompanying statement of Unaudited Financial Results of Bella Casa Fashions & Retail Limited ("Company") for the quarter ended June 30, 2019 ("Statement") prepared by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended ("Regulations").
2. The 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 Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.
3. We have 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 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.
4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement read with notes thereon, prepared in accordance with applicable Indian Accounting Standards specified under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other recognised accounting practices and policies has not disclosed the information required to be disclosed in terms of the Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For Kalani & Co.  
Chartered Accountants  
FRN 000722C

  
Deepak Khandelwal  
Partner  
M. No.409520



Place: Jaipur  
Dated: 14th August 2019  
UDIN:- 19409520AAAADZ4238

**BELLA CASA FASHION & RETAIL LIMITED**  
**STATEMENT OF PROFIT AND LOSS ACCOUNT**  
**FOR THE QUARTER ENDED 30th JUNE, 2019**

(Amount in Lakhs except Earning per Share)

Particulars	Quarter ended 30th June, 2019 (Unaudited)	Quarter ended 31st March, 2019 (Unaudited)	Quarter ended 30th June, 2018 (Unaudited)	Year Ending 31st March 2019 (Audited)
<b>Income</b>				
Revenue from operations	3,871.27	3,585.65	3,591.39	14,684.73
Other income	7.70	13.09	12.94	38.78
<b>Total Income (I)</b>	<b>3,878.97</b>	<b>3,598.74</b>	<b>3,604.33</b>	<b>14,723.50</b>
<b>Expenses:</b>				
Cost of materials consumed	2,194.84	1,664.15	1,383.13	7,110.66
Direct Manufacturing Expenses	1,388.34	1,492.84	1,131.20	5,573.25
Changes in inventories of finished goods and Work-in-progress	(401.90)	(130.24)	349.88	(731.07)
Employee benefits expense	91.25	87.99	98.83	387.94
Finance costs	103.76	104.97	102.12	422.50
Depreciation and Amortisation Expense	23.26	25.88	23.03	98.52
Other expenses	103.08	116.81	168.82	627.15
<b>Total expenses (II)</b>	<b>3,502.63</b>	<b>3,362.41</b>	<b>3,257.02</b>	<b>13,488.95</b>
<b>Profit before exceptional items and tax (III) = (I-II)</b>	<b>376.34</b>	<b>236.33</b>	<b>347.31</b>	<b>1,234.56</b>
Exceptional Item (net) (IV)	-	-	-	-
<b>Profit before tax (V) = (III+IV)</b>	<b>376.34</b>	<b>236.33</b>	<b>347.31</b>	<b>1,234.56</b>
<b>Tax expense:</b>				
Current tax	108.30	66.70	102.50	353.20
Income tax for earlier year	(10.21)	0.01	-	2.18
Deferred tax	2.04	1.39	(5.88)	1.59
<b>Total Tax Expenses (VI)</b>	<b>100.13</b>	<b>68.09</b>	<b>96.62</b>	<b>356.97</b>
<b>Profit for the period (VII) = (V)-(VI)</b>	<b>276.21</b>	<b>168.24</b>	<b>250.68</b>	<b>877.59</b>
<b>Other Comprehensive Income</b>				
A. Items that will not be reclassified to profit or loss				
- Actuarial gains/(losses) on defined benefit plans	-	35.00	-	35.00
- Tax relating to Net actuarial gains/(losses) on defined benefit plans	-	(10.09)	-	(10.19)
B. Items that will be reclassified to profit or loss (net of tax)				
	-	-	-	-
<b>Total Other Comprehensive Income for the period (VIII)</b>	<b>-</b>	<b>24.81</b>	<b>-</b>	<b>24.81</b>
<b>Total Comprehensive Income for the period (IX) = (VII+VIII)</b> (Comprising Profit and Other Comprehensive Income for the year)	<b>276.21</b>	<b>193.05</b>	<b>250.68</b>	<b>902.40</b>
<b>Reserves excluding the Revaluation Reserve as per Balance Sheet</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3,754.98</b>
<b>Earnings per equity share: (Face value per Equity Share of Rs. 10 each)</b> (In Rs.)				
(1) Basic	2.41	1.68	2.48	8.15
(2) Diluted	2.41	1.68	2.35	7.89

Significant Accounting Policies, Notes on Accounts and other disclosures from Note No. 1 to 50 forming part of these financial statements.

For BELLA CASA FASHION & RETAIL LIMITED

  
**Harish Kumar Gupta**  
Chairman cum Wholtime Director  
DIN - 01323944

For BELLA CASA FASHION & RETAIL LIMITED

  
**Pawan Kumar Gupta**  
Managing Director  
DIN - 01543446





**BELLA CASA FASHION & RETAIL LIMITED**

**CIN: L17124RJ1996PLC011522**

**Regd. Office : E-102, 103, EPIP Sitapura Industrial Area, Jaipur - 302023**

**Phone: 0141-2771844**

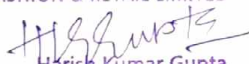
**Website : www.bellacasa.in, Email : saurav@bellacasa.in, info@bellacasa.in**

**Notes :**

- 1 The above financial results have been reviewed by the Audit Committee of the Board of Directors at its meeting held 14th August 2019 and approved by the Board of Directors in the meeting held on the same day.
- 2 The statutory auditors of the company have carried out the Limited Review of these financial results as required under Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.
- 3 The Company is engaged in production and retail of apparels and home furnishing products having integrated working. For management purposes, Company is organized into major operating activity of the textile products. The company has no activity outside India except export of textile products manufactured in India. Thereby, there is no geographical segment. Accordingly, segment-wise information is not being reported.
- 4 The Company has adopted Ind AS 116 'Leases' effective 1 April 2019, using modified retrospective approach and therefore the comparatives have not been restated. On the date of initial application, the lease liability has been measured at the present value of the remaining lease payments and right of use assets has been recognized at an amount equal to the lease liabilities. Application of Ind AS 116 does not have any material impact on the financial results of the Company.
- 5 Figures for the previous period have been regrouped/reclassified wherever necessary, to conform to current period's classification.

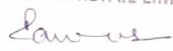
**For and on behalf of the Board of Directors**

For BELLA CASA FASHION & RETAIL LIMITED

  
Harish Kumar Gupta  
Chairman cum Wholtime Director  
DIN - 01323944

**Harish Kumar Gupta**  
**Chairman & Whole Time Director**  
**DIN: 01323944**

For BELLA CASA FASHION & RETAIL LIMITED

  
Pawan Kumar Gupta  
Managing Director  
DIN - 01543446

**Pawan Kumar Gupta**  
**Managing Director**  
**DIN: 01543446**

**Place : Jaipur**

**Date: 14th August 2019**

