

Ref-BSE/2023-24/19

Date: 11th August, 2023

To,
Corporate Relationship Department,
BSE Limited
Phioze Jeejeebhoy Tower,
Dalal Street,
Mumbai — 400 001

Sub: Unaudited Financial Results for the quarter ended 30th June, 2023
Scrip Code: 539399

Dear Sir,

Pursuant to the Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we are enclosing Unaudited Financial Results along with the Limited Review Report for the quarter ended 30th June, 2023 as approved by Board of Directors of the Company at its meeting held on today Friday, 11th August, 2023.

You are requested to kindly take the same on record and acknowledge.

Thanking you.

For **Bella Casa Fashion & Retail Limited**

Sonika Gupta
Company Secretary & Compliance Officer
Membership no. A38676



BELLA CASA FASHION & RETAIL LIMITED
 Regd Office : E-102,103, EPIP,Sitapura Industrial Area, Jaipur-302022 CIN: L17124RJ1996PLC011522
 Tel: 0141-2771844, Email: info@bellacasa.in, website: www.bellacasa.in
 Unaudited standalone financial results for the quarter ended 30th June, 2023

Particulars	Amount in Lakhs (except Earning per Share)			
	Quarter Ended			Year Ended
	30th June 2023 (Unaudited)	31st March 2023 (Audited)	30th June 2022 (Unaudited)	31st March 2023 (Audited)
Income				
Revenue from operations	4,688.40	4,057.43	4,413.28	20,176.32
Other income	10.56	24.85	14.80	53.35
Total Income	4,698.96	4,082.27	4,428.08	20,229.68
Expenses:				
Cost of materials consumed	2,161.30	1,919.18	2,652.85	10,078.67
Direct Manufacturing Expenses	1,878.01	1,720.03	2,135.56	8,618.25
Changes in inventories of finished goods and Work-in-progress	(121.27)	(183.42)	(1,029.01)	(1,569.69)
Employee benefits expenses	182.81	179.10	158.03	684.46
Finance costs	90.55	76.97	108.50	389.79
Depreciation and Amortisation Expenses	45.13	44.27	42.63	176.53
Other expenses	190.92	134.28	170.71	818.52
Total expenses	4,427.44	3,890.39	4,239.28	19,196.53
Profit before tax	271.51	191.88	188.81	1,033.15
Tax expense:				
Current tax	70.00	32.00	51.00	282.00
Income tax for earlier year	-	-	-	(3.14)
Deferred tax	(0.11)	21.47	(16.71)	(21.73)
Total Tax Expenses	69.89	53.47	34.29	257.12
Net profit after tax	201.62	138.41	154.51	776.03
Other Comprehensive Income				
A. Items that will not be reclassified to profit or loss				
- Actuarial gains/(losses) on defined benefit plans	-	6.25	-	6.25
- Tax relating to Net actuarial gains/(losses) on defined benefit plans	-	(1.57)	-	(1.57)
B. Items that will be reclassified to profit or loss (net of tax)				
Total Other Comprehensive Income for the period/year	-	4.67	-	4.67
Total Comprehensive Income for the period/year (Comprising Profit and Other Comprehensive Income for the year)	201.62	143.09	154.51	780.70
Paid up Equity Share Capital (Face value of Rs. 10 each)	1,147.50	1,147.50	1,147.50	1,147.50
Other Equity				6,412.41
Earnings per equity share: (Face value per Equity Share of Rs. 10 each)				
(1) Basic in Rs.	1.76	1.25	1.35	6.80
(2) Diluted in Rs.	1.76	1.25	1.35	6.80
See accompanying Notes to the Financial Results.				

For and on behalf of the Board of Directors
of Bella Casa Fashion & Retail Limited

For Vikas Jain & Associates
Chartered Accountants
FRN: 006803C

Harish Kumar Gupta
Chairman & Whole Time Director
DIN: 01323944

Pawan Kumar Gupta
Managing Director
DIN: 01543446

(Harshit Karodia)
Partner
M. No. 429023

PLACE : JAIPUR
DATE : 11th August, 2023



BELLA CASA FASHION & RETAIL LTD

(Formerly Known as Gupta Fabtex Pvt. Ltd.)

Importers, Manufacturer & Exporters of :
Home Furnishing, Garment & Fabrics

Ph. : 0141-2771844

E-mail : info@bellacasa.in

Website : www.bellacasa.in

CIN : L17124RJ1996PLC011522

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

Notes:

1. The above standalone financial results have been prepared in accordance with Indian Accounting Standards as prescribed under Section 133 of the Companies Act, 2013 read with the Companies (Indian Accounting standards) Rules as amended from time to time and other relevant provisions of the Act.
2. The above financial results have been reviewed and recommended by the Audit Committee and have been approved and taken on record by the Board of Directors at its meeting held on 11th August, 2023. These financial results have been reviewed by Statutory Auditors as required under Regulation 33 of SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015, as amended.
3. The Company is engaged in production and retailing 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 financial results of the company will be available on the investor section of our website <http://www.bellacasa.in> and under the corporate section of BSE Limited at <https://www.bseindia.com>.
5. The figures for quarter ended 31st March 2023 are balancing figures between the audited figures in respect of the financial year ended 31st March 2023 and year to date unaudited reviewed figures up to the third quarter ended 31st December, 2022.
6. Figures for the previous periods have been regrouped wherever necessary.

For and on behalf of the Board of Directors

Harish Kumar Gupta
Chairman & Whole Time Director
DIN:01323944

Pawan Kumar Gupta
Managing Director
DIN:01543446

Place : Jaipur

Date: 11th August, 2023



Independent Auditor's Review Report on the Quarterly Unaudited Standalone Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

Review Report to
The Board of Directors,
Bella Casa Fashion & Retail Limited, Jaipur

1. We have reviewed the accompanying statement of Unaudited Standalone Financial Results of **Bella Casa Fashion & Retail Limited** ("Company") for the quarter ended June 30, 2023 ("Statement") attached herewith, submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended (the "Listing Regulations").
2. The Company's Management is responsible for 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 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. The Statement has been approved by the Company's Board of Directors. Our responsibility is to express a conclusion on the Statement based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (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 of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. 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, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standards ('IND AS') specified under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For Vikas Jain & Associates
Chartered Accountants
FRN: 006803C

Place: Jaipur

Date: 11th August, 2023
UDIN:23429023BGUDDJ5853

(Harshit Karodia)

Partner
M. No. 429023