



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

Ref- BSE/2023-24/48

Date: 09th February, 2024

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

Sub: Unaudited Financial Results for the quarter and nine months ended 31st December, 2023.

Scrip Code- 539399

Dear Sir/Ma'am,

In terms of Regulation 33 of the SEBI (Listing Obligation & Disclosure Requirements) Regulations, 2015, we are enclosing Unaudited Financial Results along with the Limited Review Report for the quarter and nine months ended 31st December, 2023 as approved by Board of Directors of the Company at its meeting held on today Friday, 09th February, 2024.

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

Thanking You,

For BELLA CASA FASHION & RETAIL LIMITED

Harish Kumar Gupta
Chairman & Whole time Director
DIN:01323944

Independent Auditor's Review Report on the Quarterly and year to date 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 ("Statement") of **Bella Casa Fashion & Retail Limited** ("Company") for the quarter ended December 31, 2023 and year to date results for the period April 01, 2023 to December 31, 2023, being 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

(Harshit Karodia)
Partner
M. No. 429023

Place: Jaipur
Date: 09th February, 2024
UDIN: 24429023BKBINU3893

BELLA CASA FASHION & RETAIL LIMITED

Regd Office : E-102,103, EPIP,Sitapura Industrial Area, Jaipur CIN: L17124RJ1996PLC011522
Tel: 0141-2771844, Email: saurav@bellacasa.in, info@bellacasa.in, website: www.bellacasa.in

STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED ON DECEMBER 31, 2023

Particulars	Rs in lakhs					
	Quarter Ended			Nine months Ended		Year Ended
	31st December 2023 (Unaudited)	30th September 2023 (Unaudited)	31st December 2022 (Unaudited)	31st December 2023 (Unaudited)	31st December 2022 (Unaudited)	31st March 2023 (Audited)
Income						
Revenue from operations	5,796.08	6,418.10	5,136.83	16,902.58	16,118.89	20,176.32
Other income	12.17	8.71	4.45	31.44	28.51	53.35
Total Income	5,808.25	6,426.82	5,141.28	16,934.02	16,147.40	20,229.68
Expenses:						
Cost of materials consumed	2,332.50	2,865.80	2,685.77	7,359.61	8,159.49	10,078.67
Direct Manufacturing Expenses	2,982.22	2,698.61	2,142.90	7,558.84	6,898.22	8,618.24
Changes in inventories of finished goods and Work-in-progress	(398.75)	(84.13)	(562.26)	(604.15)	(1,386.26)	(1,569.69)
Employee benefits expenses	195.40	200.80	173.94	579.00	505.36	684.46
Finance costs	92.79	103.56	72.97	286.89	312.82	389.79
Depreciation and Amortisation Expenses	49.39	46.03	45.04	140.55	132.26	176.53
Other expenses	236.48	248.60	268.87	676.00	684.24	818.53
Total expenses	5,490.03	6,079.27	4,827.23	15,996.74	15,306.14	19,196.53
Profit before tax	318.22	347.55	314.05	937.28	841.27	1,033.15
Tax expense:						
Current tax	66.00	88.00	107.00	224.00	250.00	282.00
Income tax for earlier year	(7.04)	-	(3.01)	(7.04)	(3.14)	(3.14)
Deferred tax	8.20	0.70	(22.46)	8.78	(43.21)	(21.73)
Total Tax Expenses	67.15	88.70	81.52	225.74	203.65	257.12
Profit for the period	251.07	258.85	232.53	711.54	637.61	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
- Tax relating to Net actuarial gains/(losses) on defined benefit plans	-	-	-	-	-	(1.57)
B. Items that will be reclassified to profit or loss (net of tax)						
Total Other Comprehensive Income for the period	-	-	-	-	-	4.67
Total Comprehensive Income for the period (Comprising Profit and Other Comprehensive Income for the year)	251.07	258.85	232.53	711.54	637.61	780.70
Reserves excluding the Revaluation Reserve as per Balance Sheet						
Paid up Equity Share Capital (Face value of Rs. 10 each)	1,147.50	1,147.50	1,147.50	1,147.50	1,147.50	1,147.50
Other Equity (excluding Revaluation Reserve Rs. Nil)						6,412.41
Earnings per equity share: (Face value per Equity Share of Rs. 10 each) (In Rs.)						
(1) Basic	2.19	2.26	2.03	6.20	5.56	6.80
(2) Diluted	2.19	2.26	2.03	6.20	5.56	6.80

Notes:

- 1 The above financial results have been prepared in accordance with the Indian Accounting Standards (Ind-AS) as prescribed under Section 133 of the Companies Act, 2013 read with Rule 3 of the Companies (Indian Accounting Standards) Rules, 2015 and the Companies (Indian Accounting Standards) Amendment Rules, 2016.
- 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 9th February 2024. The Statutory Auditor of the Company has expressed an un-modified opinion on these financial results.
- 3 The Chief Financial Officer and Managing Director of the Company have certified in terms of Regulation 33(2)(a) of SEBI (LODR) Regulations, 2015 that the above financial results do not contain any false or misleading statement or figures and do not omit any material fact which may make the statement or figures contained therein misleading.
- 4 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.
- 5 The Code on Social Security 2020 has been notified in the Official Gazette on 29th September, 2020 which could impact the contributions by the Company towards certain employee benefits. The effective date from which the changes are applicable yet to be notified, and the rules are yet to be framed. Impact, if any of the changes will be assessed and accounted in period of notification of the relevant provisions.
- 6 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>.
- 7 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: 9th, February 2024