

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/2017-18/33

Date: November 14, 2017

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

Sub: Outcome of the Meeting of Board of Directors held on 14th November, 2017

Scrip Code- 539399

Dear Sir/Ma'am,

This is to inform you that meeting of Board of Directors of the Company held on Tuesday, 14th November, 2017 at registered office of the Company at 03:00 P.M. and the following business transacted at the meeting:

 Consideration and approval of unaudited Financial Results along with limited review report for the half year ended September 30, 2017.

In this regard the following document is attached:-

1. Unaudited financial results for the half year ended 30th September, 2017 along with the Limited Review report of the Statutory Auditors.

The Board Meeting Commenced at 03:00 P.M. and concluded at 03.30 P.M.

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



KALANI & CO. CHARTERED ACCOUNTANTS

Independent Auditors' Review Report

To The Board of Directors, Bella Casa Fashion and Retail Limited Jaipur

We have reviewed the accompanying statement of unaudited financial results of Bella Casa Fashion and Retail Limited ("the Company") for the half year ended 30th September 2017 prepared by the company pursuant to the requirements 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 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 financial statements are 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 read with notes thereon, prepared in accordance with applicable accounting standards specified under section 133 of Companies Act, 2013 read with Rule 7 of Companies (Accounts) Rules, 2014 and other recognized accounting practices and policies thereon 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 KALANI & COMPANY

Chartered Accountants

FRN-000722C

[Bhupendra Mantri]

Partner M. No. 108170

Place: Jaipur

Date: 14.11.2017

E-mail: jaipureast@kalanico.com • www.kalanico.com

BELLA CASA FASHION & RETAIL LIMITED

CIN: L17124RJ1996PLC011522

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

Phone: 0141-6500271, 6500277

 $Website: www.bellacasa.in, \ Email: saurav@bellacasa.in, lnfo@bellacasa.in$

Rs. In lacs, except per share data

	STATEMENT OF UNAUDITED FINANCIAL DESIGNS	Rs. In lacs, except per share data STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE HALF YEAR ENDED 30TH SEPTEMBER, 2017				
	ON O	FOR THE HALF YEA	Half Year Ended	EWIBER, 2017	Year Ended	
	Particulars	30-Sep-17	31-Mar-17	30-Sep-16	31-Mar-17	
	(Refer Notes Below)	Un Audited	Un Audited	Un Audited	Audited	
1	Revenue from operations	Oll Addited	Oll Addited			
	(a) From sale of products	6,995.82	5,459.02	6,060.31	11,519.33	
	Less: Excise duty	8.88	13.28	35.67	48.95	
	Net sale of products	6,986.94	5,445.74	6,024.64	11,470.38	
	(b) Other operating income	22.61	5.06	24.78	29.84	
	Revenue from operations (net)	7,009.56	5,450.80	6,049.42	11,500.22	
2	Other Income	13.41	1.72	0.93	2.65	
3	Total Revenue (1+2)	7,022.97	5,452.52	6.050.35	11,502.86	
4	Expenses	7,022.97	3,432.32	0,030.33		
	(a) Cost of materials consumed	3.337.38	2,890.38	3,343.790	6,234.17	
	(b) Direct Manufacturing Expenses	2,231.70	1,862.83	1,916.41	3,779.24	
	(c) Changes in inventories of finished goods, work-in- progress and stock-in-trade	23.69	(789.73)	(379.77)	(1,169.50)	
	(d) Employee benefits expense	146.98	154.53	136.00	290.53	
	(e) Finance Cost	167.56	160.61	155.26	315.88	
	(f) Depreciation and amortisation expense	35.43	30.16	27.73	57.90	
	(g) Other Expenses (Administrative & Selling Expenses)	615.57	791.79	699.97	1,491.76	
	Total expenses	6,558.32	5,100.57	5,899.39	10,999.96	
5	Profit from exceptional and extraordinary items and tax (3 - 4)	464.65	351.95	150.96	502.90	
6	Exceptional items	0.38	0.38	0.38	0.76	
7	Profit from Extraordinary Items and tax (5+6)	465.03	352.33	151.34	503.66	
8	Extraordinary items			-	-	
9	Profit before Tax (7-8)	465.03	352.33	151.34	503.66	
10	Tax expense					
	a) Current year tax	145.00	121.00	49.00	170.00	
	c) Earlier Year tax	6.75	6.76	(0.74)	6.02	
	c) Deferred tax	3.16	(0.01)	0.85	0.84	
	Total Tax Expenses	154.91	127.75	49.11	176.86	
11	Net Profit for the period (9 - 10)	310.12	224.58	102.23	326.80	
12	Paid-up equity share capital (Face Value of the Share - Rs. 10/- Per Share)	973.00	921.50	921.50	921.50	
13	Reserve excluding Revaluation Reserves	• .		-	598.08	
14	Earnings per share of Rs. 10/- each (in Rs.)					
	(a) Basic	3.22	2.44	1.11	3.55	
	(b) Diluted	2.82	2.44	1.11	3.55	

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

STATEMENT OF ASSETS AND LIABILITIES

			Rs. In lace	
		As at 30th September,	As at 31st March, 2017	
	Particulars	2017		
		Unaudited	Audited	
Α	EQUITY AND LIABILITIES			
1	Shareholders' funds			
	(a) Share capital	973.00	921.50	
	(b) Reserves and surplus	1,299.21	598.08	
	(c) Money received against share warrants	375.18	-	
	Sub-total - Shareholders' funds	2,647.39	1,519.58	
2	Non-current liabilities			
	(a) Long-term borrowings	143.76	13.40	
	(b) Deferred tax liabilities (net)	33.05	29.90	
	(c) Long-term provisions	65.68	64.67	
	Sub-total - Non-Current Liabilities	242.49	107.97	
3	Current liabilities			
	(a) Short-term borrowings	3,701.87	2,884.84	
	(b) Trade payables	3,575.57	2,908.21	
	(c) Other current liabilities	209.21	196.83	
	(d) Short-term provisions	112.89	72.17	
	Sub-total - Current Liabilities	7,599.54	6,062.05	
	TOTAL - EQUITY AND LIABILITIES	10,489.42	7,689.60	
В	ASSETS			
1	Non-current assets			
	(a) Property, plant and equipment	885.10	592.41	
	(b) Capital work in progress	68.56	13.82	
	(c) Intangible assets	3.45	4.10	
	(d) Non-current investments	0.15	0.15	
	(e) Long-term loans and advances	26.32	22.81	
	(f) Other non-current assets	3.49	-	
	Sub-total - Non-current assets	987.07	633.29	
2	Current assets			
	(a) Inventories	4,414.02	4,514.35	
	(b) Trade receivables	4,392.06	2,362.34	
	(c) Cash and cash equivalents	40.06	85.10	
	(d) Short Term Loans and Advances	79.40	80.56	
	(e) Other current assets	576.82	13.96	
	Sub-total - Current assets	9,502.36	7,056.31	
	. TOTAL - ASSETS .	10,489.42	7,689.60	

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Notes

- 1 The above results were reviewed by the Audit Committee and approved by the Board of Directors at their meetings held on 14th November, 2017.
- 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.
- During the period, the Company has issued 5,15,000 number of preferential equity shares of Face Value Rs. 10/each at a premium of Rs.76/- per equity share, rank pari-passu with the existing equity shares of the company.
- During the period, the company has issued 17,45,000 warrants on preferential basis of the face value of Rs. 10/each for every warrant to be convertible in equity share at the option of the warrant holders in one or more tranches within eighteen months from the date of allotment of warrants i.e. 10th May, 2017 at Rs. 86/- per equity share. As per applicable provisions of SEBI(ICDR) Regulations, 2009 company has received Rs. 375.18 Lacs, an amount equivalent to the 25% of the price fixed per warrant on allotment of such warrants.
- 5 The figures of the corresponding previous period / year have been restated/regrouped wherever necessary to make them comparable.

For BELLA CASA FASHION & RETAIL LIMITED

Harish Kumar Gunta Chairman & Whole Hine Director

DIN: 01323944

Place: Jaipur Date: 14-Nov-2017 Pawan Kumar Gupta Managing Director DIN: 01543446