

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

CIN : L17124RJ1996PLC011522

Ref- BSE/2022-23/27

Date: August 12, 2022

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

Sub: Unaudited Financial Results for the quarter ended on 30th June, 2022

Scrip Code- 539399

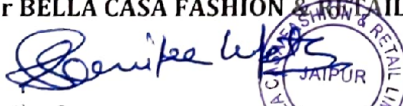
Dear Sir/Ma'am,

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 ended 30th June, 2022 as approved by Board of Directors of the Company at its meeting held on today Friday, 12th August, 2022.

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 Number-A38676





BELLA CASA FASHION & RETAIL LIMITED

STATEMENT OF PROFIT AND LOSS ACCOUNT FOR THE QUARTER ENDED 30TH JUNE 2022

Particulars	Amount in Lakhs (except Earning per Share)			
	Quarter Ended		Year Ended	
	30th June 2022 (Unaudited)	31st March 2022 (Audited)	30th June 2021 (Unaudited)	31st March 2022 (Audited)
Income				
Revenue from operations	4,413.28	5,204.45	2,444.50	20,581.23
Other income	14.80	16.29	12.65	57.13
Total Income	4,428.08	5,220.74	2,457.14	20,638.35
Expenses:				
Cost of materials consumed	2,652.85	1,826.53	1,636.35	9,256.99
Direct Manufacturing Expenses	2,135.56	2,028.47	1,445.91	8,271.52
Changes in inventories of finished goods and Work-in-progress	(1,029.01)	501.10	(1,009.45)	(360.27)
Employee benefits expenses	158.03	172.77	86.99	511.12
Finance costs	108.50	121.48	94.03	467.36
Depreciation and Amortisation Expenses	42.63	44.66	39.51	169.38
Other expenses	170.71	211.79	148.80	785.37
Total expenses	4,239.28	4,906.79	2,442.14	19,101.48
Profit before tax	188.81	313.95	15.00	1,536.87
Tax expense:				
Current tax	51.00	76.86	4.74	395.00
Income tax for earlier year	-	-	-	6.52
Deferred tax	(16.71)	24.99	1.15	19.16
Total Tax Expenses	34.29	101.86	5.89	420.68
Profit for the period	154.51	212.09	9.11	1,116.19
Other Comprehensive Income				
A. Items that will not be reclassified to profit or loss				
- Actuarial gains/(losses) on defined benefit plans	-	10.29	-	10.29
- Tax relating to Net actuarial gains/(losses) on defined benefit plans	-	(2.59)	-	(2.59)
B. Items that will be reclassified to profit or loss (net of tax)				
Total Other Comprehensive Income for the period	-	7.70	-	7.70
Total Comprehensive Income for the period (Comprising Profit and Other Comprehensive Income for the year)	154.51	219.79	9.11	1,123.89
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				5,817.22
Earnings per equity share: (Face value per Equity Share of Rs. 10 each) (In Rs.)				
(1) Basic	1.35	1.92	0.08	9.79
(2) Diluted	1.35	1.92	0.08	9.79

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

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Harish Kumar Gupta
Chairman & Whole Time Director
DIN: 01323944

Gaurav Gupta
Whole Time Director
DIN: 07106587

(Harshit Karodia)
Partner
M. No. 429023

Place : Jaipur
Date : 12th August, 2022



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 12th August, 2022. 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 Chief Financial Officer and Chairman Cum Whole Time 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 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>.
- 6 The figures for quarter ended 31st March 2022 are balancing figures between the audited figures in respect of the financial year ended 31st March 2022 and year to date unaudited reviewed figures up to the third quarter ended 31st December, 2021.
- 7 Figures for the previous periods have been regrouped wherever necessary.

For and on behalf of the Board of Directors

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Harish Kumar Gupta
Chairman & Whole Time Director
DIN: 01323944

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GUPTA

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Gaurav Gupta
Whole Time Director
DIN: 07106587

Place : Jaipur
Date: 12th August, 2022



INDEPENDENT AUDITORS' REVIEW REPORT ON THE UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER ENDED 30TH JUNE, 2022

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, 2022 ("Statement") prepared by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended ("the 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 as amended read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to issue a report on these financial Statements 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 of unaudited financial results 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.

Place: Jaipur
Date: 12th August, 2022
UDIN: 22429023AOXCCI7872

For Vikas Jain & Associates
Chartered Accountants

FRN: 006803C

Harshit

Karodia
(Harshit Karodia)

Partner

M. No. 429023

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