



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/2022-23/53

To,
Corporate Relationship department,
BSE Limited
Phioze Jeejeebhoy Tower,
Dalal Street,
Mumbai – 400001

Date: 08th February 2023

Sub: Resubmission of Unaudited Financial Results for the quarter and nine months ended 31st December 2022
Scrip Code- 539399

Dear Sir/Ma'am,

This is with reference to our letter bearing number BSE/2022-23/52 dated 08th February 2023 submitted for its Unaudited Financial Results for the quarter and nine months ended 31st December 2022

However, we found that while submitting the aforesaid documents with the Stock Exchange we inadvertently missed the following foot note-

- **During the quarter company has recognized provision for impairment on trade receivable amounting to Rs. 88.86 Lacs included in the Other Expenses.**

Accordingly, in compliance with Regulation 33 of SEBI (Listing Obligation and Disclosure Requirements) Regulations 2015 we are enclosing Unaudited Financial Results for the quarter and nine months ended 31st December 2022 with the correct attachment.

Further, please note that there is no change in the figures of Unaudited Financial Results for the quarter and nine months ended 31st December 2022 submitted vide our letter BSE/2022-23/52 dated 08th February 2023.

Kindly ignore the previous submission and treat this as the final submission by the Company.

Thanking You,

For and on behalf of Bella Casa Fashion & Retail Limited

Harish Kumar Gupta
Chairman & Whole-Time Director
DIN-01323944



INDEPENDENT AUDITORS' REVIEW REPORT ON THE UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED 31ST DECEMBER, 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 and nine months ended December 31, 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 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 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.

For Vikas Jain & Associates
Chartered Accountants
FRN: 006803C

Place: Jaipur
Date: 08th February, 2023
UDIN: 23429023BGUDCM2156

(Harshit Karodia)
Partner
M. No. 429023



BELLA CASA FASHION & RETAIL LIMITED

STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED 31st DECEMBER 2022

Rs in Lakhs (except per Equity share data)

Particulars	Quarter Ended			Nine months Ended		Year Ended
	31st December 2022 (Unaudited)	30th September 2022 (Unaudited)	31st December 2021 (Unaudited)	31st December 2022 (Unaudited)	31st December 2021 (Unaudited)	31st March 2022 (Audited)
Income						
Revenue from operations	5136.83	6568.79	6109.34	16118.89	15376.77	20581.23
Other income	4.45	9.25	17.55	28.51	40.93	57.13
Total Income	5,141.28	6,578.04	6,126.90	16,147.40	15,417.71	20,638.35
Expenses:						
Cost of materials consumed	2685.77	2820.87	3148.85	8159.49	7430.46	9256.99
Direct Manufacturing Expenses	2142.90	2619.76	2613.62	6898.22	6243.06	8271.52
Changes in inventories of finished goods and Work-in-progress	(562.26)	205.00	(571.99)	(1,386.26)	(861.36)	(360.27)
Employee benefits expenses	173.94	173.40	148.27	505.36	338.35	511.12
Finance costs	72.97	131.35	123.79	312.82	345.88	467.36
Depreciation and Amortisation Expenses	45.04	44.59	43.45	132.26	124.72	169.38
Other expenses **	268.87	244.66	208.87	684.24	573.68	785.37
Total expenses	4,827.23	6,239.63	5,714.86	15,306.14	14,194.78	19,101.48
Profit before tax	314.05	338.41	412.04	841.27	1,222.93	1,536.87
Tax expense:						
Current tax	107.00	92.00	110.00	250.00	318.14	395
Income tax for earlier year	(3.01)	(0.13)	1.39	(3.14)	6.52	6.52
Deferred tax	(22.46)	(4.03)	(8.26)	(43.21)	(5.84)	19.16
Total Tax Expenses	81.52	87.84	103.12	203.65	318.83	420.68
Profit for the period	232.53	250.57	308.91	637.61	904.10	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
- Tax relating to Net actuarial gains/(losses) on defined benefit plans	-	-	-	-	-	(2.59)
B. Items that will be reclassified to profit or loss (net of tax)						
Total Other Comprehensive Income for the period	-	-	-	-	-	7.70
Total Comprehensive Income for the period (Comprising Profit and Other Comprehensive Income for the year)	232.53	250.57	308.91	637.61	904.10	1,123.89
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						5817.22
Earnings per equity share: (Face value per Equity Share of Rs. 10 each) (In Rs.)						
(1) Basic	2.03	2.18	2.69	5.56	7.88	9.79
(2) Diluted	2.03	2.18	2.69	5.56	7.88	9.79
See accompanying Notes to the Financial Results.						

** During the quarter company has recognized provision for impairment on trade receivable amounting to Rs. 88.86 Lacs included in the Other Expenses.



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Regd. Office : E-102, 103, EPIP Sitapura Industrial Area, Jaipur - 302022

Phone: 0141-2771844

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

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 08th February, 2023. 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 During the quarter company has recognized provision for impairment on trade receivable amounting to Rs. 88.86 Lacs included in the Other Expenses
- 7 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>.
- 8 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: 08th February, 2023