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

CIN: L17124RJ1996PLC011522

Date: November 02, 2021

Ref- BSE/2021-22/32 To. Corporate Relationship Department, **BSE** Limited Phioze Jeejeebhoy Tower, Dalal Street, Mumbai - 400 001

Sub: Outcome of the Board Meeting held on 02nd November, 2021.

Scrip Code- 539399

Dear Sir/Ma'am,

Pursuant to the Regulation 30 and 33 of the Securities and Exchange Board of India (Listing Obligation & Disclosure Requirements) Regulations, 2015 and in continuation of our letter dated 25th October, 2021, we wish to inform you that meeting of the Board of Directors of the Company held today i.e. Tuesday, 02nd November, 2021 at the registered office of the Company has inter alia-

- 1. Upon recommendation of the Audit Committee, the Board of Directors has approved Unaudited Financial Results for the quarter and half year ended on September 30, 2021 along with Cash Flow Statement and the Statement of Assets and Liabilities as on September 30, 2021. (enclosed herewith).
- The Board of Directors took note of the Limited Review Report of the Statutory Auditors on the 2. unaudited financial results for the quarter and half year ended 30th September, 2021(enclosed herewith).
- 3. The Board declared an interim dividend of Rs. 1/- (One Rupee) per share on 1,14,75,000 equity shares of the face value of Rs. 10/- each for the financial year 2021-22.

The interim dividend for the financial year 2021-22 is proposed to be paid from 17th November, 2021 to those members whose name will appear in the Register of Members of the Company as on record date i.e. 12th November, 2021, already announced for the purpose vide our letter dated 25th October, 2021.

The Limited Review Report of the Statutory Auditors is with unmodified opinion with respect to the Unaudited Financial Results of the Company for the quarter and half year ended 30th September, 2021.

The meeting of the Board of Directors of the Company commenced at 02:00 P.M. and concluded at 02:45 P.M.

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

Thanking You, For BELLA CASA FASHION & RETAIL LIMITED For BELLA CASA FASHION & RETAIL LIMITED h Kumar Gupta

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



BELLA CASA FASHION & RETAIL LIMITED

Corporate Identity Number: L17124RJ1996PLC011522

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

Tel: 0141-2771844, Email: saurav@bellacasa.in, naresh@bellacasa.in, website: www.bellacasa.in

Statement of Unaudited Standalone Financial Results for the Quarter and Half Year ended 30th September, 2021

		Quarter Ended		Rs in Lakh (Except per Equity Share D Six Months Ended Year En		
Particulars	30th September 2021 (Unaudited)	30th June 2021 (Unaudited)	30th September,2020 (Unaudited)	30th September 2021 (Unaudited)	30th September,2020 (Unaudited)	Year Ended 31st March 2021 (Audited)
Income						
Revenue from operations	6,822.93	2,444.50	2,298.99	9,267.43	2,539.73	12,883.10
Other income	10.73	12.65	11.08	23.38	23.77	58.24
Total Income	6,833.67	2,457.14	2,310.07	9,290.81	2,563.51	12,941.34
Expenses						
Cost of materials consumed	2,645.26	1,636.35	1,552.26	4,281.61	1,555.37	6,027.00
Direct Manufacturing Expenses	2,183.53	1,457.19	830.41	3,640.72	906.35	4,659.70
Changes in inventories of finished goods and Work-in- progress	720.07	(1,009.45)	(419.44)	(289.38)	(256.89)	321.30
Employee benefits expenses	103.10	86.99	65.56	190.09	81.85	310.39
inance costs	128.06	94.03	67.50	222.09	156.78	322.67
Depreciation and Amortisation Expenses	41.76	39.51	26.55	81.27	53.92	113.26
Other expenses	216.01	137.52	78.94	353.53	112.13	451.71
Fotal expenses	6,037.78	2,442.14	2,201.77	8,479.92	2,609.51	12,206.02
Profit before tax	795.89	15.00	108.30	810.89	(46.00)	735.32
Tax expense:						
Current tax	203.40	4.74	-	208.14		192.00
Deferred tax	1.27	1.15	0.01	2.42	1.85	2.47
ax for earlier years	5.14	-	-	5.14	-	0.65
Total Tax Expenses	209.81	5.89	0.01	215.70	1.85	195.12
rofit for the period	586.08	9.11	108.30	595.19	(47.85)	540.19
					(/	
Other Comprehensive Income A. Items that will not be reclassified to profit or loss Actuarial gains/(losses) on defined benefit plans Tax relating to Net actuarial gains/(losses) on defined benefit	-	-	-	-	-	16.05
lans . Items that will be reclassified to profit or loss (net of tax)	-	-	-	-	-	(4.04)
otal Other Comprehensive Income for the period	-	-	-	-	~	12.01
otal Comprehensive Income for the period Comprising Profit and Other Comprehensive Income for he year)	586.08	9.11	108.30	595.19	(47.85)	552.21
aid up Equity Share Capital (Face value of Rs. 10 each) arnings per equity share: (Face value per Equity Share of (s. 10 each) (In Rs.)						
l) Basic	5.11	0.08	0.94	5.19	(0.42)	4.81
2) Diluted	5.11	0.08	0.94	5.19	(0.42)	4.81

For and on behalf of the Board of Directors

of Bella Casa Fashion & Retail Limited

larish Kumar Gupta

hairman & Whole Time Director

IN: 01323944

PLACE: JAIPUR DATE : 02-11-2021



Pawan Kumar Gupta Managing Director

DIN: 01543446





BELLA CASA FASHION & RETAIL LIMITED

Corporate Identity Number : L17124RJ1996PLC011522

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

Tel: 0141-2771844, Email: saurav@bellacasa.in, naresh@bellacasa.in, website: www.bellacasa.in

Statement of Assests and Liabilities as at 30th September, 2021

Non-Current Assets 1,379.99 1,203. (a) Property, Plant and Equipment 1,379.99 1,203. (b) Capital Work-In-Progress 15.40 148.2 (c) Right of use assets 228.66 220.0 (d) Intangible Assets 11.98 13.3 (e) Financial Assets 0.15 0.15 (ii) Other Financial Assets 145.80 145.80 (i) Investments 147.85 145.80 (i) Investments 141.75 1.760.2 (i) Investments 41.75 - (ii) Cash and Cash Equivalents 17.50 305.3 (iv) Other Receivables 870.22 761.4 (v) Other Financial Assets 15.62 2.27 (c) Other Current Assets 15.62 2.30 Sub-total - Current Assets 15.869.59 13.420.5 Assets held for sale 3.00 3.00 3.00 Current Labilities 1.147.50 1.147.50 1.147.50 (i) Curse Labilities 27.86 27.86 27.86 Current Labilities 3.	Particulars	As at 30th Sept, 2021 (Unaudited)	(Rs in Lakl As at 31st March, 202 (Audited)
(a) Property, Plant and Equipment 1,379,99 1,203.3 (b) Capital Work-In-Progress 13.40 148.3 (c) Right of use assets 228.66 220.0 (d) Intangible Assets 11.98 13.40 (e) Financial Assets 0.15 0.0 (f) Investments 0.15 145.80 (a) Investments 145.80 1465.80 (a) Investments 417.75 - (f) Tranck Assets 41.75 - (g) Investments 41.75 - (h) Financial Assets 13.62 22.27 (f) Tranck Receivables 3.05 305.4 (g) Other Current Assets 15.62 22.3 (r) Other Receivables 17.50 305.4 (g) Other Current Assets 15.69.59 13.420.5 (g) Other Current Assets 15.369.59 13.420.5 Assets held for sale 3.00 3.00 3.00 (g) Equity Share Capital 1.47.50 5.198.4 (g) Detrowings 662.76 804.0 10.147.5 (g) Financial Labilities 201.73 218.8 10.147.5 <td>ASSETS</td> <td></td> <td></td>	ASSETS		
(b) Capital Work-In-Progress 15.40 148.3 (c) Right of use assets 228.66 228.7 (d) Intangible Assets 11.98 13.3 (e) Financial Assets 11.580 145.80 (i) Other Financial Assets 1.760.3 1.760.3 (ii) Other Financial Assets 1.7760.3 1.7760.3 (ii) Current Assets 41.75 - (i) Investments 1.1750 3.05.4 (iii) Cash and Cash Equivalents 1.750 305.4 (iv) Bank balances other than above (iii) 872.27 761.4 (v) Other Financial Assets 115.62 2.4 (c) Other Current Assets 11.369.59 13.420.5 Assets held for sale 3.00 3.00 3.00 Current Libbilities 1.147.50 1.147.50 1.147.50 (i) Derowings 662.76 804.0 1.147.50 1.147.50 (i) Derowings 662.76 804.0 1.147.50 1.147.50 1.147.50 1.147.50 1.147.50 1.147.50 1.147.50 1.147.50 1.147.50 1.147.50 1.147.50 1.147.50 1.147.50 1.147.50<	Non-Current Assets		
(b) Capital Work-In-Progress 15.40 148.3 (c) Right of use assets 228.66 228.7 (d) Intangble Assets 11.98 13.3 (e) Financial Assets 0.15 0.5 (i) Other Financial Assets 1.45.80 1.45.80 (ii) Other Financial Assets 1.45.80 1.45.80 (i) Investments 0.15 0.5 (i) Investments 1.760.3 0.77.12.4 (i) Investments 41.75 - (ii) Cash and Cash Equivalents 1.750 305.4 (iv) Bank balances other than above (iii) 872.27 761.4 (v) Other Financial Assets 115.62 2.24 (c) Other Current Assets 115.62 2.34 Assets held for sale 3.00 3.00 Total Assets 17.154.57 EQUITY AND LIABILITIES EQUITY AND LIABILITIES 27.66 3.04.4849.0 (i) Borrowings 662.76 804.0 1.147.50 1.147.50 (i) Dease Liabilities 27.86 27.86 27.86 27.86 27.86 27.86 27.86 27.86 2	(a) Property, Plant and Equipment	1,379.99	1,203.1
(c) Right of use assets 228.66 220.0 (d) Intangible Assets 11.98 13.3 (e) Financial Assets 0.15 0.0 (i) Other Financial Assets 0.15 0.0 (ii) Other Financial Assets 0.15 0.15 (iii) Construct Assets 1.45.80 1.45.80 (a) Investments 41.75 7.712.4 (b) Financial Assets 41.75 3.00 (iii) Cash and Cash Equivalents 1.75.0 305.4 (i) Deter Receivables 41.68 36.33 (iii) Cash and Cash Equivalents 1.56.2 2.4 (v) Other Financial Assets 1.56.2 2.4 (v) Other Financial Assets 1.56.2 2.4 (c) Other Current Assets 1.5369.59 13.420.5 Assets held for sale 3.00 3.0 3.0 Current Liabilities 1.147.50 1.147.50 1.147.50 (i) Bornowings 66.27.6 804.0 65.51.15 5.996.5 Current Liabilities 201.73 221.85 1.147.50 1.147.50 (i) Derrowings 66.2.76 804.0 3.1	(b) Capital Work-In-Progress	15.40	148.7
(d) Imangible Assets 11.98 13.3 (e) Financial Assets 0.15 0.35 (i) Rovestments 0.15 0.35 (ii) Other Financial Assets 145.80 145.30 Total - Non-Current Assets 1.781.98 1.760.5 (ii) Rovestments 41.75 - (i) Investments 41.75 - (ii) Cash and Cash Equivalents 17.50 30.53 (iv) Dank balances other than above (iii) 872.27 761.4 (v) Other Financial Assets 15.62 2.3 (v) Other Financial Assets 15.62 2.3 (v) Other Financial Assets 17.50 30.5 (v) Other Financial Assets 15.62 2.3 (i) Other Current Assets 15.62 2.3 (v) Other Financial Assets 17.154.57 15.184.3 EQUITY Assets held for sale 3.00 3.0 (i) Borrowings 6.62.76 80.4.0 (i) Borrowings 6.62.76 80.4.0 (ii) Drancial Labilities 27.78 27.8 (iii) Trade Payables 33.48 51.0 (ii		228.66	250.1
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Total - Non-Current Assets 145.80 145.50 Current Assets 1,781.98 1,760.3 Current Assets 1,781.98 1,760.3 (a) Investments 5,399.36 4,274.3 (ii) Trade Receivables 5,399.36 4,274.3 (iii) Cash and Cash Equivalents 17.50 305.4 (iv) Bank balances other than above (iii) 872.27 761.4 (v) Other Financial Assets 15.62 2.2 (c) Other Current Assets 15.62 2.3 Assets held for sale 3.00 3.0 Total Assets 17,154.57 EQUITY AND LLABILITIES EQUITY AND LLABILITIES Current Liabilities (i) Deorowings 1,147.50 1,147.50 (i) Deorowings 2,27.86 2.78.6 (ii) Lease Liabilities 201.73 218.5 (i) Deorowings 1,149.50 1,147.50 (i) Deorowings 2.78.6 2.78.6 (iii) Lease Liabilities 3.3.14 30.6 (iii) Case Liabilities		0.15	0.1
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(b) Financial Assets 41.75 (i) Investments 53.99.36 (ii) Trade Receivables 57.399.36 (iii) Cash and Cash Equivalents 17.50 (iv) Bank balances other than above (iii) 872.27 (v) Other Financial Assets 15.62 (c) Other Current Assets 15.62 Sub-total - Current Assets 15.369.59 Assets held for sale 3.00 Sub-total - Current Assets 17.154.57 EQUITY AND LLABILITIES 1.147.50 EQUITY (a) Equity Share Capital 1.147.50 (b) Other Equity 5.403.65 (i) Borrowings 662.76 (i) Dorrowings 662.76 (i) Dorrowings 27.86 (i) Dorrowings 662.76 (i) Borrowings 27.86 (i) Borrowings 4.438.23 (ii) Trade Payables 33.14 (iii) Trade Payables 33.14 (iii) Other Enerprises & Small Enterprises & Small Enterprises 56.18 (iii) Other Enerprises & Small Enterprises 3.14.73 (iii) Other Enerprises & Small Enterprises 3.14.73 (iii) Other Enerprises & Small Enterprises	(a) Inventories	8,606.23	7,712.8
(i) Investments 41.75			
(ii) Trade Receivables 5,399.36 4,274.3 (iii) Cash and Cash Equivalents 17.50 3054. (iv) Bank balances other than above (iii) 872.27 761.4 (v) Other Financial Assets 15.62 2.2 (c) Other Current Assets 15.369.59 13,420.5 Assets held for sale 3.00 3.0 Total Assets 17,154.57 15,184.4 EQUITY AND LIABILITIES EQUITY AND LIABILITIES Courrent Liabilities (a) Equity Share Capital 1,147.50 1,147.5 (b) Other Equity Total - Equity 6,551.15 5,996.5 LIABILITIES 201.7.3 218.6 201.7.3 218.6 (c) Deferred Tax Liabilities 201.7.3 218.6 201.7.3 218.6 (a) Financial Liabilities 22.7.86 22.8 3,814.9 (i) Borrowings 4,438.23 3,814.9 3,014.9 (ii) Trade Payables 33.14 30.6 30.6 (iii) Trade Payables 33.14 30.6 3,014.9 (iii) Trade Payables 33.14 30.6		41.75	-
(iii) Cash and Cash Equivalents 17.50 305.4 (iv) Bank balances other than above (iii) 872.27 761.4 (v) Other Financial Labilities 15.62 2.4 (c) Other Current Assets 416.84 363.1 Sub-total - Current Assets 15,369.59 13,420.5 Assets held for sale 3.00 3.0 3.0 Total Assets 17,154.57 15,184.4 EQUITY AND LIABILITIES EQUITY AND LIABILITIES EQUITY (a) Equity Share Capital 1,147.50 1,147.50 (b) Other Equity Total - Equity 6,551.15 5,996.5 LIABILITIES Non-Current Liabilities (i) Drawings 662.76 804.0 (i) Drawings 201.73 218.5 (c) Deferred Tax Liabilities (Net) Total - Non-Current Liabilities 3.3.14 (a) Financial Liabilities 3.3.14 30.6 (ii) Drade Payables 3.1.4 30.6 - Total Outstanding Dues of Micro Enterprises & Small Enterprises & S	(ii) Trade Receivables	5,399.36	4,274.3
(iv) Bank balances other than above (iii) 872.27 761.4 (v) Other Financial Assets 15.62 2.4 (c) Other Current Assets 416.84 363.3 Sub-total - Current Assets Assets held for sale 3.00 3.0 Total Assets 15,369.59 13,420.5 Assets held for sale 3.00 3.0 3.0 Total Assets 17,154.57 15,184.4 EQUITY AND LIABILITIES EQUITY AND LIABILITIES EQUITY AND LIABILITIES Courter Equity Total - Equity Total - Equity Assets held for sale Current Liabilities (b) Other Equity Total - Equity Total - Equity Non-Current Liabilities (a) Financial Liabilities 201.73 218.8 (b) Provisions 201.73 218.8 51.0 (c) Deferred Tax Liabilities 33.14 30.6 51.1 (ii) Lease Liabilities 33.14 30.6 5		17.50	305.8
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(c) Other Current Assets 416.84 363.1 Sub-total - Current Assets 15,369.59 13,420.5 Assets held for sale 3.00 3.0 Total Assets 17,154.57 15,184.7 EQUITY AND LIABILITIES EQUITY 11,147.50 1,147.50 1,147.50 (a) Equity Share Capital (b) Other Equity 1,147.50 1,147.50 1,147.50 (b) Other Equity Total - Equity 6,551.15 5,996.53 LIABILITIES (i) Borrowings 662.76 804.0 (i) Lease Liabilities (i) Borrowings 662.76 804.0 (c) Deferred Tax Liabilities (Net) Total - Non-Current Liabilities 945.83 1,101.9 Current Liabilities (ii) Borrowings (ii) Lease Liabilities (iii) Borrowings 4,438.23 3,814.9 33.14 30.6 Current Liabilities (iii) Trade Payables - Total Outstanding Dues of Micro Enterprises & Snall Enterprises - Total Outstanding Dues of Creditors other than Micro Enterprises & Snall Enterprises (iv) Other Financial Liabilities (iv) Other Financial Liabilities (iv) Other Current Liabilities (iv) Other Cu			2.8
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Assets held for sale 3.00 3.0 Total Assets 17,154.57 15,184.4 EQUITY AND LIABILITIES EQUITY AND LIABILITIES EQUITY (a) Equity Share Capital (1,147.50 1,147.5 (b) Other Equity 6,551.15 5,996.5 LIABILITIES Non-Current Liabilities (b) Concurrent Liabilities 201.73 218.5 (c) Deferred Tax Liabilities (Net) 70tal - Non-Current Liabilities 945.83 1,101.9 Current Liabilities (Net) 70tal - Non-Current Liabilities 945.83 1,101.9 Current Liabilities (Net) 70tal - Non-Current Liabilities 33.48 51.0 Total - Non-Current Liabilities 945.83 1,101.9 Current Liabilities (Net) 70tal - Non-Current Liabilities 945.83 1,101.9 Current Liabilities 55.18 55.18 55.18 55.18 55.18 55.18 55.18 55.18 55.18 55.10 55.18 55.10 55.18 55.10 55.			
Total Assets17,154.5715,184.4EQUITY AND LIABILITIES EQUITY (a) Equity Share Capital (b) Other Equity1,147.501,147.50(a) Equity Share Capital (b) Other Equity1,147.501,147.50(b) Other EquityTotal - Equity6,551.155,996.5ILABILITIES Non-Current Liabilities (i) Borrowings (i) Lease Liabilities (Net)662.76804.0(i) Deferred Tax Liabilities (Net)201.73218.9Total - Non-Current Liabilities(a) Financial Liabilities (ii) Lease Liabilities (ii) Borrowings (ii) Lease Liabilities33.14(a) Financial Liabilities (iii) Lease Liabilities33.1430.6(iii) Lease Liabilities (iii) Lease Liabilities33.1430.6(iii) Trade Payables - Total Outstanding Dues of Micro Enterprises & Small Enterprises - Total Outstanding Dues of Creditors other than Micro Enterprises & Small Enterprises (iv) Other Financial Liabilities (iv) Other Financial Liabilities (iv) Other Current Liabilities (iv) Other Current Liabilities (c) Provisions215.84170.4(b) Other Current Liabilities (c) Provisions (d) Current Tax Liabilities (Net)50.3218.4Sub-total - Current Liabilities (c) Provisions50.3218.4	Sub-total - Current Assets	15,369.59	13,420.5
EQUITY AND LIABILITIES 1,147.50 1,147.50 EQUITY (a) Equity Share Capital 1,147.50 1,147.50 (b) Other Equity 5,403.65 4,849.00 Total - Equity 6,551.15 5,996.5 LIABILITIES (a) Financial Liabilities 201.73 218.9 (a) Financial Liabilities 201.73 218.9 (b) Provisions 27.86 27.86 (c) Deferred Tax Liabilities 945.83 1,101.9 Current Liabilities 33.14 30.66 (ii) Darrowings 4,438.23 3,814.9 (iii) Case Liabilities 33.14 30.66 (iii) Trade Payables 33.14 30.66 - Total Outstanding Dues of Micro Enterprises & Small Enterprises 56.18 47.11 - Total Outstanding Dues of Creditors other than 4,769.00 3,902.9 Micro Enterprises 51.84 170.4 (b) Other Current Liabilities 215.84 170.4 (b) Other Current Liabilities 215.84 170.4 (c) Provisions 52.95 46.9 (d) Current Tax Liabilities (Net) 50.32 18.4	Assets held for sale	3.00	3.0
EQUITY (a) Equity Share Capital1,147.501,147.50(b) Other EquityTotal - Equity6,551.155,996.55LIABILITIES Non-Current Liabilities6,551.155,996.55Non-Current Liabilities6,62.76804.00(i) Borrowings662.76804.00(i) Lease Liabilities (Net)201.73218.95(c) Deferred Tax Liabilities (Net)27.8627.86Current Liabilities945.831,101.95(i) Borrowings4,438.233,814.9(ii) Lease Liabilities33.1430.66(iii) Trade Payables33.1430.66(iii) Trade Payables56.1847.1- Total Outstanding Dues of Micro Enterprises & Small Enterprises56.1847.1- Total Outstanding Dues of Creditors other than Micro Enterprises & Small Enterprises4,769.003,902.9(iv) Other Financial Liabilities215.84170.4(b) Other Current Liabilities215.84170.4(c) Provisions52.9546.9(d) Current Tax Liabilities (Net)50.3218.4Sub-total - Current Liabilities9,657.598,085.6	Total Assets	17,154.57	15,184.0
LIABILITIES Non-Current Liabilities (a) Financial Liabilities (i) Borrowings (b) Provisions (c) Deferred Tax Liabilities (Net) Current Liabilities (a) Financial Liabilities (a) Financial Liabilities (i) Borrowings (ii) Lease Liabilities (ii) Borrowings (iii) Lease Liabilities (iii) Trade Payables - Total Outstanding Dues of Micro Enterprises & Small Enterprises - Total Outstanding Dues of Creditors other than Micro Enterprises & Small Enterprises (iv) Other Financial Liabilities (iv) Other Current Liabilities (iv	(b) Other Equity	5,403.65	1,147.5 4,849.0
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(a) Financial Liabilities662.76804.0(i) Borrowings201.73218.9(b) Provisions27.8627.8(c) Deferred Tax Liabilities (Net)53.4851.0Total - Non-Current Liabilities(a) Financial Liabilities945.831,101.9(a) Financial Liabilities4,438.233,814.9(i) Borrowings4,438.233,814.9(ii) Lease Liabilities33.1430.6(iii) Trade Payables33.1430.6(iii) Trade Payables56.1847.1- Total Outstanding Dues of Micro Enterprises & Small Enterprises56.1847.1(iv) Other Financial Liabilities215.84170.4(b) Other Current Liabilities215.84170.4(c) Provisions52.9546.9(d) Current Tax Liabilities (Net)52.9546.9Sub-total - Current Liabilities9,657.598,085.6	LIABILITIES		
(i) Borrowings662.76804.0(ii) Lease Liabilities201.73218.9(b) Provisions27.8627.8(c) Deferred Tax Liabilities (Net)53.4851.0Total - Non-Current Liabilities945.831,101.9Current Liabilities4,438.233,814.9(a) Financial Liabilities4,438.233,814.9(ii) Borrowings4,438.233,814.9(iii) Lease Liabilities33.1430.6(iii) Trade Payables33.1430.6- Total Outstanding Dues of Micro Enterprises & Small Enterprises56.1847.1- Total Outstanding Dues of Creditors other than Micro Enterprises & Small Enterprises3,902.9(iv) Other Financial Liabilities215.84170.4(b) Other Current Liabilities52.9546.9(c) Provisions52.9546.9(d) Current Tax Liabilities (Net)50.3218.4Sub-total - Current Liabilities9,657.598,085.6	Non-Current Liabilities		
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(b) Provisions27.8627.86(c) Deferred Tax Liabilities (Net)Total - Non-Current Liabilities53.4851.00Total - Non-Current Liabilities945.831,101.9(a) Financial Liabilities4,438.233,814.9(i) Borrowings4,438.233,814.9(ii) Lease Liabilities33.1430.6(iii) Trade Payables33.1430.6- Total Outstanding Dues of Micro Enterprises & Small Enterprises56.1847.1- Total Outstanding Dues of Creditors other than Micro Enterprises & Small Enterprises4,769.003,902.9(iv) Other Financial Liabilities215.84170.4(b) Other Current Liabilities52.9546.9(c) Provisions52.9546.9(d) Current Tax Liabilities (Net)50.32184.4Sub-total - Current Liabilities9,657.598,085.6	(i) Borrowings	662.76	804.0
(c) Deferred Tax Liabilities (Net)53.4851.0Total - Non-Current Liabilities(a) Financial Liabilities945.831,101.9(i) Borrowings4,438.233,814.9(ii) Lease Liabilities33.1430.6(iii) Trade Payables33.1430.6- Total Outstanding Dues of Micro Enterprises &56.1847.1- Total Outstanding Dues of Creditors other than Micro Enterprises & Small Enterprises4,769.003,902.9(iv) Other Financial Liabilities215.84170.4(b) Other Current Liabilities52.9546.9(c) Provisions52.9546.9(d) Current Tax Liabilities (Net)50.3218.4Sub-total - Current Liabilities9,657.598,085.6	(ii) Lease Liabilities	201.73	218.9
Total - Non-Current Liabilities945.831,101.9Current Liabilities(a) Financial Liabilities4,438.233,814.9(i) Borrowings4,438.233,814.9(ii) Lease Liabilities33.1430.6(iii) Trade Payables33.1430.6- Total Outstanding Dues of Micro Enterprises &56.1847.1- Total Outstanding Dues of Creditors other than Micro Enterprises & Small Enterprises4,769.003,902.9(iv) Other Financial Liabilities215.84170.4(b) Other Current Liabilities52.9546.9(c) Provisions52.9546.9(d) Current Tax Liabilities (Net)50.3218.4Sub-total - Current Liabilities9,657.598,085.6	(b) Provisions	27.86	27.8
Total - Non-Current Liabilities945.831,101.9Current Liabilities(a) Financial Liabilities4,438.233,814.9(i) Borrowings4,438.233,814.9(ii) Lease Liabilities33.1430.6(iii) Trade Payables33.1430.6- Total Outstanding Dues of Micro Enterprises &56.1847.1- Total Outstanding Dues of Creditors other than Micro Enterprises & Small Enterprises4,769.003,902.9(iv) Other Financial Liabilities215.84170.4(b) Other Current Liabilities52.9546.9(c) Provisions52.9546.9(d) Current Tax Liabilities (Net)50.3218.4Sub-total - Current Liabilities9,657.598,085.6	(c) Deferred Tax Liabilities (Net)	53.48	51.0
(a) Financial Liabilities4,438.233,814.9(i) Borrowings4,438.233,814.9(ii) Lease Liabilities33.1430.6(iii) Trade Payables33.1430.6- Total Outstanding Dues of Micro Enterprises &56.1847.1- Total Outstanding Dues of Creditors other than Micro Enterprises & Small Enterprises4,769.003,902.9(iv) Other Financial Liabilities215.84170.4(b) Other Current Liabilities52.9546.9(c) Provisions52.9546.9(d) Current Tax Liabilities (Net)50.3218.4Sub-total - Current Liabilities9,657.598,085.6			1,101.9
(a) Financial Liabilities4,438.233,814.9(i) Borrowings4,438.233,814.9(ii) Lease Liabilities33.1430.6(iii) Trade Payables33.1430.6- Total Outstanding Dues of Micro Enterprises &56.1847.1- Total Outstanding Dues of Creditors other than Micro Enterprises & Small Enterprises4,769.003,902.9(iv) Other Financial Liabilities215.84170.4(b) Other Current Liabilities52.9546.9(c) Provisions52.9546.9(d) Current Tax Liabilities (Net)50.3218.4Sub-total - Current Liabilities9,657.598,085.6			
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(iii) Trade Payables56.18- Total Outstanding Dues of Micro Enterprises & Small Enterprises56.18- Total Outstanding Dues of Creditors other than Micro Enterprises & Small Enterprises4,769.00Micro Enterprises & Small Enterprises215.84(iv) Other Financial Liabilities215.84(b) Other Current Liabilities41.92(c) Provisions52.95(d) Current Tax Liabilities (Net)50.32Sub-total - Current Liabilities9,657.598,085.6			
- Total Outstanding Dues of Micro Enterprises & Small Enterprises56.1847.1- Total Outstanding Dues of Creditors other than Micro Enterprises & Small Enterprises4,769.003,902.9(iv) Other Financial Liabilities215.84170.4(b) Other Current Liabilities41.9254.1(c) Provisions52.9546.9(d) Current Tax Liabilities (Net)50.3218.4Sub-total - Current Liabilities		33.14	30.6
Small Enterprises36.1847.1- Total Outstanding Dues of Creditors other than Micro Enterprises & Small Enterprises4,769.003,902.9(iv) Other Financial Liabilities215.84170.4(b) Other Current Liabilities215.84170.4(c) Provisions52.9546.9(d) Current Tax Liabilities (Net)50.3218.4Sub-total - Current Liabilities9,657.598,085.6			
Small Enterprises4,769.00- Total Outstanding Dues of Creditors other than Micro Enterprises & Small Enterprises4,769.00(iv) Other Financial Liabilities215.84(b) Other Current Liabilities41.92(c) Provisions52.95(d) Current Tax Liabilities (Net)50.32Sub-total - Current Liabilities9,657.598,085.6		56.18	47.1
Micro Enterprises & Small Enterprises4,769.003,902.9(iv) Other Financial Liabilities215.84170.4(b) Other Current Liabilities41.9254.1(c) Provisions52.9546.9(d) Current Tax Liabilities (Net)50.3218.4Sub-total - Current Liabilities9,657.598,085.6			
(iv) Other Financial Liabilities (iv) Other Financial Liabilities (b) Other Current Liabilities (c) Provisions (d) Current Tax Liabilities (Net) Sub-total - Current Liabilities 9,657.59 8,085.6		4,769.00	3,902.9
(b) Other Current Liabilities41.9254.1(c) Provisions52.9546.9(d) Current Tax Liabilities (Net)50.3218.4Sub-total - Current Liabilities9,657.598,085.6			
(c) Provisions 52.95 46.9 (d) Current Tax Liabilities (Net) 50.32 18.4 Sub-total - Current Liabilities 9,657.59 8,085.6			170.4
(d) Current Tax Liabilities (Net) Sub-total - Current Liabilities 9,657.59 8,085.6		41.92	54.1
Sub-total - Current Liabilities 9,657.59 8,085.6		52.95	46.9
	(d) Current Tax Liabilities (Net)	50.32	18.4
	Sub-total - Current Liabilities	9,657.59	8,085.6
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FASHION & RETAIL LTD

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BELLA CASA FASHION & RETAIL LIMITED

Corporate Identity Number: L17124RJ1996PLC011522

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

Tel: 0141-2771844, Email: saurav@bellacasa.in, naresh@bellacasa.in, website: www.bellacasa.in

Statement of Cash Flows for the Half Year ended 30th September, 2021

DADTICI II ADC	For the Half		(Rs in Lakh) For the Half-year ended	
PARTICULARS	30th Septe Details	Amount	30th Septe Details	Amount
(A) CASH FLOW FROM OPERATING ACTIVITES:-	Det milo	Anount	Demiis	Amount
Net Profit Before Tax as per Statement of Profit and Loss		810.89		(46.00
		010.07		(40.00
Adjusted for:	01.077		53.02	
Depreciation/amortization expenses	81.27		53.92	
Interest on Security Deposit	0.31		(10.01)	
Interest Received on Fixed Deposits	(21.03)		(18.81)	
Interest Received on Security Deposit	(0.26)		-	
Fair Value Gain on Equity Instruments	(2.09)		-	
Short Term Loss on Equity Instruments	0.04		-	
Dividend Received	-		(0.02)	
Interest Paid	218.82		148.10	
On antine Broth Later Western Constant Change		277.05		183.19
Operating Profit before Working Capital Changes		1,087.94		137.19
Adjusted for:				
(Increase)/Decrease in Trade & other receivable	(1,215.08)		663.12	
(Increase)/Decrease in Inventories	(893.42)		(262.44)	
(Increase)/Decrease in Bank balances other than cash & cash equivalents	(0.61)		(106.71)	
Increase/(Decrease) Trade Payables and other payables	797.43		110.21	
		(1,311.67)		404.18
Cash Generated from operations				
Income Tax Paid Inflow/(Outflow)		(157.82)		_
ncone fax fait hillow/ (outlow)		(157.02)		
Net Cash Flow From Operating Activities (A)		(381.55)		541.37
(B) CASH FLOW FROM INVESTING ACTIVITIES				
Purchase of Property, Plant & Equipment	(102.42)		(28.23)	
Investment in Fixed Deposits	(110.84)		(0.34)	
Investment in Equity Instruments	(39.67)		-	
Short Term Loss on Equity Instruments	(0.04)			
Dividend Received	-		0.02	
Interest Received	21.03		18.81	
Net Cash used in investing activities (B)		(231.93)		(9.74
(C) NET CARL ELOW EDOM EINANOINO ACTIVITIES				
(C) NET CASH FLOW FROM FINANCING ACTIVITIES Proceeds From Borrowings	623.27			
Repayment of Borrowings	(24.42)		(374.85)	
Payment of Dividend	(40.16)		(5/ 1.00)	
Finance costs paid on lease obligation	(10.77)		(5.61)	
Payment of Lease Liabilities	(14.73)		(1.50)	
Interest Paid	(208.04)		(142.49)	
Net cash flow from Financing Activities (C)		325.15	()	(524.45
Net Increase/ (Decrease) in cash and cash equivalent (A+B+C)		(288.34)	-	7.18
Dening balance of cash and cash equivalents		305.84		15.77
Closing balance of cash and cash equivalents		17.50	-	22.95

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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 2nd November, 2021. 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 Company has considered possible impacts of known events from Covid-19 pandemic in preparation of the financial results including but not limited to its assessment of company's liquidity and going concern, recoverable value of its property, plant & equipment, intangible assets, trade receivables, inventory and other assets. Considering the continuing uncertainties, the company will continue to closely monitor any changes to future economic conditions and consequential impact on its financial position.
- ⁶ 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.
- On 08th June 2021, The Board of Directors had recommended a final dividend of Rs. 0.35 per equity share (face value of Rs. 10 per equity share) for the financial year ended March 31, 2021 which has been approved by the shareholders in the Annual General Meeting held on 07th September 2021. Accordingly, Rs. 40,16,250 was appropriated as distribution to equity shareholders during the quarter ended September 30, 2021. Furthur, Board of Directors declared an interim dividend of Rs. 1.00 per equity share.
- 8 The MCA vide notification dated 24th March, 2021 has amended schedule III to the Companies Act, 2013 in respect of certain disclosures. Amendments are applicable from 01st April, 2021. The company has incorporated the changes as per the said amendment in the above results and has also changed comparative numbers wherever it is applicable.
- 9 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.
- 10 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

Place : Jaipur Date: 2nd November, 2021



Pawan Kumar Gupta Managing Director DIN: 01543446





EDN NO

VIKAS JAIN & ASSOCIATES CHARTERED ACCOUNTANTS

INDEPENDENT AUDITORS' REVIEW REPORT ON THE UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER, 2021

To the Board of Directors, Bella Casa Fashion & Retail Limited, Jaipur

- We have reviewed the accompanying statement of Unaudited Standalone Financial Results of Bella Casa Fashion & Retail Limited ("Company") for the quarter and half year ended September 30, 2021 ("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.

Ø-14, 2nd Floor, Amber Tower, S.C. Road, Jaipur-302001 141-4025399, 4700635 E-mail: surendradhaked@yahoo.co.in



VIKAS JAIN & ASSOCIATES CHARTERED ACCOUNTANTS

5. **Emphasis of Matter:** We draw attention to Note No 5 to the Standalone Financial results regarding uncertainties associated with the COVID-19 pandemic and impact assessment made by the company on the Standalone Financial results.

Our conclusion is not modified in respect of this matter.

Place: Jaipur Date: 02nd November, 2021 UDIN: 21429023AAAABE8677



For Vikas Jain & Associates Chartered Accountants FRN: 006803C

Harshit Karodia)

Partner M. No. 429023

O-14, 2nd Floor, Amber Tower, S.C. Road, Jaipur-302001 10141-4025399, 4700635 E-mail: surendradhaked@yahoo.co.in