

Ref-BSE/2024-25/37

Date: October 25, 2024

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

Scrip Code: 539399

Sub: Outcome under Regulation 30 & 33 of SEBI (Listing Obligations and Disclosures Requirements) Regulations 2015 (“LODR”) for the Meeting of the Board of Directors of the Company held today on October 25, 2024

Dear Sir/Madam,

Pursuant to Regulation 30 & 33 of Securities Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, and in continuation of our letter No. BSE/2024-25/36 dated October 18, 2024, we wish to inform you that the Board of Directors of the Company at its meeting held today i.e. Friday, October 25, 2024 at registered office of the Company has inter alia:

1. Upon recommendation of the Audit Committee, approved the Unaudited Financial results of the Company for the quarter and half year ended on September 30, 2024. along with the Statement of Assets & Liabilities as of that date and Statement of Cash Flow and took note of Limited Review Report of Statutory Auditors on the Unaudited Financial Results for the quarter and half year ended on September 30, 2024 thereon. (enclosed)

The Meeting of the Board of Directors of the company commenced at 12:45 P.M. and concluded at 01:15 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
Place: Jaipur

Particulars	Quarter Ended			Six Month Ended		Rs in lakhs
	30th September 2024 (Unaudited)	30th June 2024 (Unaudited)	30th September 2023 (Unaudited)	30th September 2024 (Unaudited)	30th September 2023 (Unaudited)	31st March 2024 (Audited)
Income						
Revenue from operations	10,680.68	7,386.86	6,418.10	18,067.54	11,106.50	23,009.88
Other income	8.86	18.93	8.71	27.78	19.27	36.45
Total Income	10,689.53	7,405.79	6,426.82	18,095.32	11,125.77	23,046.34
Expenses:						
Cost of materials consumed	3,664.21	3,165.08	2,865.80	6,829.29	5,027.11	10,466.23
Direct Manufacturing Expenses	4,843.32	3,234.17	2,698.61	8,077.49	4,576.62	10,334.75
Changes in inventories of finished goods and Work-in-progress	536.90	(183.74)	(84.13)	353.16	(205.40)	(1,320.91)
Employee benefits expenses	240.12	208.25	200.80	448.37	383.60	772.03
Finance costs	199.02	115.99	103.56	315.01	194.11	387.80
Depreciation and Amortisation Expenses	74.70	60.15	46.03	134.84	91.16	188.57
Other expenses	506.46	327.00	248.60	833.46	439.52	860.49
Total expenses	10,064.73	6,926.90	6,079.27	16,991.63	10,506.71	21,688.95
Profit before tax	624.81	478.89	347.55	1,103.69	619.06	1,357.39
Tax expense:						
Current tax	180.00	125.00	88.00	305.00	158.00	357.00
Income tax for earlier year	-	-	-	-	-	(7.04)
Deferred tax	(16.39)	20.45	0.70	4.06	0.59	(10.78)
Total Tax Expenses	163.61	145.45	88.70	309.06	158.59	339.17
Profit for the Period	461.19	333.44	258.85	794.63	460.47	1,018.22
Other Comprehensive Income						
A. Items that will not be reclassified to profit or loss						
- Actuarial gains/(losses) on defined benefit plans	-	-	-	-	-	3.11
- Tax relating to Net actuarial gains/(losses) on defined benefit plans	-	-	-	-	-	(0.78)
B. Items that will be reclassified to profit or loss (net of tax)						
Total Other Comprehensive Income for the period	-	-	-	-	-	2.33
Total Comprehensive Income for the year (Comprising Profit and Other Comprehensive Income for the period)	461.19	333.44	258.85	794.63	460.47	1,020.55
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						7,340.39
Earnings per equity share: (Face value per Equity Share of Rs. 10 each) (In Rs.)						
(1) Basic	4.02	2.91	2.26	6.92	4.01	8.89
(2) Diluted	4.02	2.91	2.26	6.92	4.01	8.89

For BELLA CASA FASHION & RETAIL LIMITED

Gaurav Gupta
Whole-Time Director
DIN-07106587

For BELLA CASA FASHION & RETAIL LIMITED

Saurav Gupta
Whole-Time Director
DIN-07106619





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

BALANCE SHEET AS AT 30th SEPTEMBER , 2024

Rs in Lakhs

Particulars	As at 30th September , 2024 (Unaudited)	As at 31st March , 2024 (Audited)
ASSETS		
Non-Current Assets		
(a) Property, Plant and Equipment	2,058.12	1,674.84
(b) Capital Work-In-Progress	76.52	-
(c) Right of use assets	1,296.45	121.29
(d) Intangible Assets	9.04	9.57
(e) Financial Assets		
(i) Investments	0.15	0.15
(ii) Other Financial Assets	86.52	62.64
(f) Other Non-Current Assets		
Sub-total - Non-Current Assets	3,526.80	1,868.50
Current Assets		
(a) Inventories	10,453.02	10,204.65
(b) Financial Assets		
(i) Investments	85.57	73.04
(ii) Trade Receivables	8,187.66	3,851.37
(iii) Cash and Cash Equivalents	7.93	13.25
(iv) Bank balances other than above (iii)	1.00	1.00
(v) Other Financial Assets	7.29	5.53
(c) Current Tax Asset (Net)	-	-
(d) Other Current Assets	228.68	94.86
Sub-total - Current Assets	18,971.14	14,243.70
Total Assets	22,497.95	16,112.20
EQUITY AND LIABILITIES		
EQUITY		
(a) Equity Share Capital	1,147.50	1,147.50
(b) Other Equity	8,023.33	7,340.39
Sub-total - Equity	9,170.83	8,487.89
LIABILITIES		
Non-Current Liabilities		
(a) Financial Liabilities		
(i) Borrowings	-	-
(ii) Lease Liability	1,228.81	94.11
(b) Provisions	46.21	46.21
(c) Deferred Tax Liabilities (Net)	46.70	42.64
Sub-total - Non-Current Liabilities	1,321.72	182.95
Current Liabilities		
(a) Financial Liabilities		
(i) Borrowings	6,498.26	4,201.92
(ii) Lease Liability	88.88	47.68
(iii) Trade Payables		
- Total Outstanding Dues of Micro Enterprises & Small Enterprises	1,547.46	928.24
- Total Outstanding Dues of Creditors other than Micro Enterprises & Small Enterprises	3,121.51	1,853.28
(iv) Other Financial Liabilities	491.55	245.87
(b) Other Current Liabilities	156.86	47.55
(c) Provisions	64.60	55.60
(d) Current Tax Liabilities (Net)	36.28	61.21
Sub-total - Current Liabilities	12,005.40	7,441.36
Total Equity and Liabilities	22,497.95	16,112.20

For BELLA CASA FASHION & RETAIL LIMITED

Saurav Gupta
Whole-Time Director
DIN-07106619

For BELLA CASA FASHION & RETAIL LIMITED

Saurav Gupta
Whole-Time Director
DIN-07106587





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Regd Office : E-102,103, EPIP,Sitapura Industrial Area, Jaipur CIN: L17124RJ1996PLC011522

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STATEMENT OF CASH FLOW FOR THE YEAR ENDED 30th September, 2024

Rs in lakhs

PARTICULARS	For the Period ended 30th September 2024		For the Period ended 30th September 2023	
	Details	Amount	Details	Amount
(A) CASH FLOW FROM OPERATING ACTIVITIES:-				
Net Profit Before Tax as per Statement of Profit and Loss		1,103.69		619.06
Adjusted for:				
Depreciation/amortization expenses	134.84		91.16	
Interest on Security Deposit	(0.34)		(0.31)	
Loss on Sale of Fixed Asset	11.59		-	
Interest Received on Fixed Deposits	(0.52)		(0.86)	
Provision For Bad & Doubtful Debts	77.47		-	
Fair Value Gain on Equity Instruments	(10.13)		(13.25)	
Fair Value Gain on ROU Remasurement	(5.42)		-	
Long Term Capital Gain on Equity Investments	(6.77)		(1.14)	
Short Term Capital Gain on Equity Investments	(4.18)		(3.19)	
Short/Long Term Capital Loss on Equity Investments	-		0.37	
Dividend Received	(0.43)		(0.53)	
Interest Paid	290.07		186.38	
		486.19		258.64
Operating Profit before Working Capital Changes		1,589.89		877.70
Adjusted for:				
(Increase)/Decrease in Trade & other receivable	(4,549.33)		(1,166.48)	
(Increase)/Decrease in Inventories	(248.37)		(503.12)	
Increase/(Decrease) Trade Payables and other payables	2,251.44		925.99	
		(2,546.26)		(743.61)
Cash Generated from operations				
Income Tax Paid Inflow/(Outflow)		(329.93)		(147.12)
Net Cash used in Operating Activities (A)		(1,286.30)		(13.03)
(B) CASH FLOW FROM INVESTING ACTIVITIES				
Purchase of Property, Plant & Equipment	(572.10)		(125.67)	
Sale of Property, Plant & Equipment	17.00		-	
Payment for Security Deposit of Lease Premises	(23.02)			
Creation of Fixed Deposits	(0.52)		(0.96)	
Change in Advance for Investments	(2.41)		(3.06)	
Gain on Sale of equity investments	10.95		4.32	
Loss on Sale of equity investments	-		(0.37)	
Dividend Received	0.43		0.53	
Interest Received	0.52		0.86	
Net Cash used in investing activities (B)		(569.15)		(124.35)
(C) NET CASH FLOW FROM FINANCING ACTIVITIES				
Proceeds From Borrowings	5,101.90		637.17	
Repayment of Borrowings	(2,805.57)		(300.00)	
Payment of Dividend	(111.31)		-	
Finance costs paid on lease obligation	(51.73)		(7.85)	
Payment of Lease Liability	(44.82)		(19.96)	
Interest Paid	(238.35)		(178.53)	
Net cash flow from Financing Activities (C)		1,850.13		130.83
Net Increase/ (Decrease) in cash and cash equivalent (A+B+C)		(5.33)		(6.55)
Opening balance of cash and cash equivalents		13.25		16.80
Closing balance of cash and cash equivalents		7.93		10.25

Note:- Cash & Cash Equivalent consists of Following:-

	As at 30.09.2024	As at 30.09.2023
Cash on Hand	6.64	3.89
Balance With Banks	1.29	1.30
FDR With Banks	-	5.06
	7.93	10.25

For BELLA CASA FASHION & RETAIL LIMITED

Saurav Gupta
Whole-Time Director
DIN-07106619

For BELLA CASA FASHION & RETAIL LIMITED

Rog
Gaurav Gupta
Whole-Time Director
DIN-07106587



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 25th October 2024. 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 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.
- 4 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.
- 5 During the quarter company has declared and paid final dividend of Rs. 0.97/- per equity share for The FY 2023-24
- 6 Board of Directors of Company in its Board Meeting held on 16th August, 2024 has approved right issue of 49.95 lacs equity shares having face value of Rs 10/- each. Rights Issue Committee authorized by Board of Directors of the Company in their meeting held on 15th October, 2024 has approved issue price of Rs. 261/- per equity shares including premium of Rs. 251/- per equity share with the right entitlement ratio 1 right equity share for every 6 existing fully paid up equity shares held by eligible shareholders as on record date i.e. 19th October, 2024.
- 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
For BELLA CASA FASHION & RETAIL LIMITED


Saurav Gupta
Whole-Time Director
DIN-07106619

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Whole Time Director
DIN: 07106619

For BELLA CASA FASHION & RETAIL LIMITED


Gaurav Gupta
Whole-Time Director
DIN-07106587

Gaurav Gupta
Whole Time Director
DIN: 07106587

Place : Jaipur

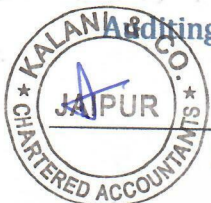
Date: 25th, October 2024



Independent Auditor's Review Report on the Quarterly 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 and half year ended September 30, 2024, 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. Our view of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. Our view 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



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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 Kalani & Company
Chartered Accountants
FRN: 000722C



(Deepak Khandelwal)
Partner
M. No. 409520



Place: Jaipur
Date: October 25, 2024
UDIN: 24409520BKCPVR4404