



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/2024-25/51

Date: February 06, 2025

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

Scrip Code: 539399

Subject- Integrated Filing (Financial) for the quarter and nine months ended December 31, 2024

Dear Sir/Ma'am,

Pursuant to the Securities and Exchange Board of India circular no. SEBI/HO/CFD/CFD-PoD-2/CIR/P/2024/185 dated December 31 2024, please find attached the Integrated Filing (Financial) for the quarter and nine months ended December 31, 2024.

The same is available on the website of the Company at www.bellacasa.in

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

Thanking you.

For **Bella Casa Fashion & Retail Limited**

Sonika Gupta
Company Secretary & Compliance Officer
Place: Jaipur

Encl: as above



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

Unaudited standalone financial results for the quarter ended 31st December, 2024

Rs in lakhs

Particulars	Quarter Ended			Nine months Ended		Year Ended
	31st December 2024 (Unaudited)	30th September 2024 (Unaudited)	31st December 2023 (Unaudited)	31st December 2024 (Unaudited)	31st December 2023 (Unaudited)	31st March 2024 (Audited)
Income						
Revenue from operations	8,079.72	10,680.68	5,796.08	26,147.26	16,902.58	23,009.88
Other income	12.52	8.86	12.17	40.30	31.44	36.45
Total Income	8,092.24	10,689.53	5,808.25	26,187.56	16,934.02	23,046.34
Expenses:						
Cost of materials consumed	3,655.23	3,664.21	2,332.50	10,484.52	7,359.61	10,466.23
Direct Manufacturing Expenses	4,728.60	4,843.32	2,982.22	12,806.09	7,558.84	10,334.75
Changes in inventories of finished goods and Work-in-progress	(1,696.32)	536.90	(398.75)	(1,343.16)	(604.15)	(1,320.91)
Employee benefits expenses	196.46	240.12	195.40	644.83	579.00	772.03
Finance costs	158.36	199.02	92.79	473.38	286.89	387.80
Depreciation and Amortisation Expenses	77.61	74.70	49.39	212.45	140.55	188.57
Other expenses	471.99	506.46	236.48	1,305.45	676.00	860.49
Total expenses	7,591.93	10,064.73	5,490.03	24,583.56	15,996.74	21,688.95
Profit before tax	500.31	624.81	318.22	1,604.00	937.28	1,357.39
Tax expense:						
Current tax	155.00	180.00	66.00	460.00	224.00	357.00
Income tax for earlier year	-	-	(7.04)	-	(7.04)	(7.04)
Deferred tax	(5.69)	(16.39)	8.20	(1.63)	8.78	(10.78)
Total Tax Expenses	149.31	163.61	67.15	458.37	225.74	339.17
Profit for the Period	351.00	461.19	251.07	1,145.64	711.54	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)	351.00	461.19	251.07	1,145.64	711.54	1,020.55
Paid up Equity Share Capital (Face value of Rs. 10 each)	1,338.75	1,147.50	1,147.50	1,338.75	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	2.66	4.02	2.19	9.04	6.20	8.89
(2) Diluted	2.66	4.02	2.19	9.04	6.20	8.89

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 06th February 2025. 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 The Board of Directors, in its meeting on August 16, 2024, approved a Rights Issue of 49.95 lakh equity shares (face value: ₹10/- each). The Rights Issue Committee, authorized by the Board, approved the issue price of ₹261/- per share (including a premium of ₹251/-) on October 15, 2024. The issue was offered in a 1:6 ratio to eligible shareholders as of the record date, October 19, 2024. The Company has successfully allotted 49.92 lakh equity shares on November 22, 2024.
- 6 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>.
- 7 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

Saurav Gupta
Whole Time Director
DIN: 07106619

Place : Jaipur
Date: 06th, February 2025

Independent Auditor's Review Report on the Quarterly and Year to Date 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 nine months ended December 31, 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. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review 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 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: 06-02-2025
UDIN: 25409520BMHTKU1671

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

B. STATEMENT OF DEVIATION / VARIATION IN UTILISATION OF FUNDS RAISED:

Statement of Deviation / Variation in utilisation of funds raised						
Name of listed entity	Bella Casa Fashion & Retail Limited					
Mode of Fund Raising	Public Issues / Rights Issues / Preferential Issues/ QIP / Others					
Date of Raising Funds	November 22, 2024 (being the date of allotment)					
Amount Raised	Rs. 4991.625 Lakhs					
Report filed for Quarter ended	December 31, 2024					
Monitoring Agency	applicable / not applicable					
Monitoring Agency Name, if applicable	Not Applicable					
Is there a Deviation / Variation in use of funds raised	No					
If yes, whether the same is pursuant to change in terms of a contract or objects, which was approved by the shareholders	Not Applicable					
If Yes, Date of shareholder Approval	Not Applicable					
Explanation for the Deviation / Variation	Not Applicable					
Comments of the Audit Committee after review	Audit Committee has noted that there is no deviation/variation in utilization of issue proceeds					
Comments of the auditors, if any	No Comment					
Objects for which funds have been raised and where there has been a deviation, in the following table						
Original Object	Modified Object, if any	Original Allocation (Rupees in Lakhs)	Modified allocation, if any	Funds Utilised (Rupees in Lakhs)	Amount of Deviation/Variation for the quarter according to applicable object	Remarks if any
1. To make capital expenditures (Construction and leasing of manufacturing space, Acquisition of advanced manufacturing technologies, Modernization and Expansion of Manufacturing Capabilities, and Establishment of a Design Studio)	NA	Rs. 3000.00	NA	Rs. 542.103	NIL	There is no deviation/ variation in use of Issue Proceeds

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2. Working Capital Requirements of the Company	NA	Rs. 1500.00	NA	Rs. 1500.00	NIL	There is no deviation/variation in use of Issue Proceeds
3. General corporate purposes	NA	Rs. 491.625	NA	Rs. 491.625	NIL	There is no deviation/variation in use of Issue Proceeds

Deviation or variation could mean:

(a) Deviation in the objects or purposes for which the funds have been raised or

(b) Deviation in the amount of funds actually utilized as against what was originally disclosed or

(c) Change in terms of a contract referred to in the fund raising document i.e. prospectus, letter of offer, etc

For Bella Casa Fashion & Retail Limited

Sonika Gupta

Company Secretary & Compliance Officer

Membership No. A38676



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C. FORMAT FOR DISCLOSING OUTSTANDING DEFAULT ON LOANS AND DEBT SECURITIES – Not Applicable, No default

D. FORMAT FOR DISCLOSURE OF RELATED PARTY TRANSACTIONS (applicable only for half-yearly filings i.e., 2nd and 4th quarter) – Not Applicable

E. STATEMENT ON IMPACT OF AUDIT QUALIFICATIONS (FOR AUDIT REPORT WITH MODIFIED OPINION) SUBMITTED ALONG WITH ANNUAL AUDITED FINANCIAL RESULTS (Standalone and Consolidated separately) (applicable only for Annual Filing i.e., 4th quarter) - Not Applicable

For Bella Casa Fashion & Retail Limited

Sonika Gupta

Company Secretary & Compliance Officer

Membership No. A38676