

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

CIN : L17124RJ1996PLC011522

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

Date: 27th June, 2020

Sub: Resubmission of Audited Financial Results for the quarter/year ended 31st March 2020.
Scrip Code- 539399

Dear Sir/Ma'am,

This is with reference to our letter bearing number BSE/2020-21/07 dated June 25, 2020 submitted for its Audited Financial Results for the quarter/year ended 31st March 2020.

However we found that the one line item related to non-cash item omitted to be shown in Cash Flow Statement.

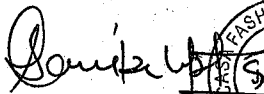

The company wishes to submit that, the revised figures which have NIL impact on the Profits for the quarter/year ended 31st March 2020 as well as Nil impact on assets and liabilities. We are there by resubmitting the financial results for the quarter/year ended 31st March 2020 with the correct figures.

Further, except the above change in cash flow statement, there is no other change in the Audited Financial Results of the company for the quarter/year ended 31st March 2020.

We hereby request you to kindly consider the above and acknowledge our resubmission.

Thanking You,

For and on behalf of Bella Casa Fashion & Retail Limited

Sonika Gupta
Company Secretary & Compliance officer
Membership No.:38676



Independent Auditors' Report on the Quarterly and Year-to-Date Audited Financial Results of the Company pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended

**To the Board of Directors of
Bella Casa Fashion & Retail Limited**

Opinion

We have audited the accompanying Statement of Financial Results of Bella Casa Fashion & Retail Limited ("the Company") for the quarter and year ended 31st March, 2020 attached herewith ("the Statement"), 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").

In our opinion and to the best of our information and according to the explanations given to us, the Statement:

- i) are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
- ii) give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Indian Accounting Standards (Ind AS) prescribed under Section 133 of the Companies Act, 2013 ("the Act") read with relevant rules issued thereunder and other accounting principles generally accepted in India of the net profit and other comprehensive income and other financial information for the of the Company for the three months and year ended March 31, 2020.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013 (the Act). Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Results section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India (ICAI) together with the ethical requirements that are relevant to our audit of the financial results under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.



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Emphasis of Matter

We draw attention to Note no. 8 of the Statement which describes management's assessment of the impact of the COVID-19 pandemic on the financial results of the Company. As mentioned in said note, based on the future economic conditions, the actual impact may not be in line with the current estimates as made by the company, although the current impact assessment does not indicate any adverse impact on the ability of the company to continue as a going concern. Our opinion on the Financial Results is not modified in respect of this matter.

Management's Responsibilities for the Statement

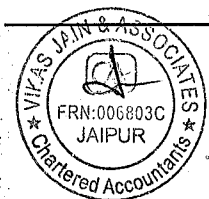
This Statement has been prepared on the basis of the annual financial statements. The Company's Board of Directors are responsible for the preparation of these financial results that give a true and fair view of the net profit and other comprehensive income and other financial information in accordance with the Indian Accounting Standard prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Financial Results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the Financial Results, the Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are also responsible for overseeing the Company's financial reporting process of the company.

Auditor's Responsibilities for the Audit of the Financial Results

Our objectives are to obtain reasonable assurance about whether the Financial Results as a whole are free from material misstatement, whether due to fraud or error, and to issue an



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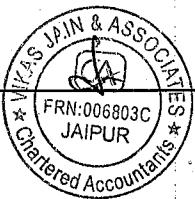
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auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these Financial Results.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the Financial Results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the Financial Results, including the disclosures, and whether the financial results represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the Financial Results of the Company to express an opinion on the Financial Results.



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Materiality is the magnitude of misstatements in the Financial Results that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the Financial Results may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the Financial Results.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

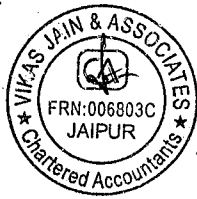
We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Other Matters

The figures for the quarter ended 31st March, 2020 and the corresponding quarter ended in the previous year as reported in the Statement are the balancing figures between the audited figures in respect of the full financial year and the published year to date figures up to the end of the third quarter of the current and previous financial year respectively. The figures up to the end of the third quarter of the respective financial year are only reviewed and not subjected to audit.

For Vikas Jain & Associates
Chartered Accountants
FRN: 006803C

[Jugal Kishore Tank]
Partner
M. No. 424524



Place: Jaipur
Date: 25.06.2020
UDIN: 20424524AAAAAS2938

STATEMENT OF AUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED 31st MARCH, 2020

Sl No.	Particulars	Quarter ended			Year Ended	
		31st March 2020 (Audited) (refer note 11)	31st December 2019 (Unaudited)	31st March 2019 (Audited) (refer note 11)	31st March 2020 (Audited)	31st March 2019 (Audited)
I	Income					
	Revenue from operations	3,545.22	3,848.70	3,585.65	16,314.23	14,684.73
	Other income	11.75	12.06	13.09	39.49	98.78
	Total Income (I)	3,556.97	3,860.76	3,598.74	16,353.72	14,723.50
II	Expenses:					
	Cost of materials consumed	1,907.68	1,942.54	1,664.15	8,105.23	7,110.66
	Direct Manufacturing Expenses	1,571.85	1,731.74	1,492.84	6,332.53	5,573.25
	Changes in inventories of finished goods and Work-in-progress	(445.57)	(504.12)	(130.24)	(824.84)	(731.07)
	Employee benefits expense	93.22	108.21	87.99	394.65	387.94
	Finance costs	156.77	93.19	104.97	482.38	422.50
	Depreciation and Amortisation Expense	26.43	30.20	25.88	109.84	98.52
	Other expenses	131.47	125.38	116.81	543.35	627.15
	Total expenses (II)	3,441.85	3,527.14	3,362.41	15,143.13	13,488.95
III	Profit before tax (I-II)	115.12	333.62	236.33	1,210.59	1,234.56
IV	Tax expense:					
	Current tax	28.09	84.72	66.70	306.35	353.20
	Deferred tax	(10.21)	11.24	1.39	(9.18)	1.59
	Income tax for earlier year	0.25	(0.16)	0.01	0.34	2.18
	Total Tax Expenses (IV)	18.13	95.81	68.09	297.51	356.97
V	Profit after tax (III - IV)	96.99	237.82	168.24	913.07	877.59
VI	Other Comprehensive Income					
	Items that will not be reclassified to profit or loss					
	- Actuarial gains/ (losses) on defined benefit plans (Net of Tax)	3.81	-	35.00	3.81	35.00
	- Tax relating to Net actuarial gains/ (losses) on defined benefit plans	(1.11)	-	(10.19)	(1.11)	(10.19)
	Total Other Comprehensive Income for the period	2.70	-	24.81	2.70	24.81
VII	Total Comprehensive Income for the period/year (V+VI) (Comprising Profit and Other Comprehensive Income for the period)	99.69	237.82	193.05	915.78	902.40
VIII	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
IX	Other equity excluding revaluation reserve as per Balance Sheet				4,366.41	3,754.98
X	Earnings per equity share: (Face value of Equity Share of Rs. 10 each) (Not Annualised)					
	(1) Basic (in Rs)	0.87	2.07	1.68	7.98	8.15
	(2) Diluted (in Rs)	0.87	2.07	1.68	7.98	7.89

See accompanying Notes to the Financial Results

CA VIKAS JAIN & ASSOCIATES
Chartered Accountants
Firm No. 66669C
JAIPUR

BELLA CASA FASHION & RETAIL LIMITED
JAIPUR

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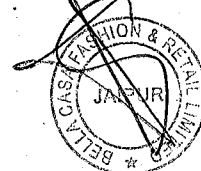
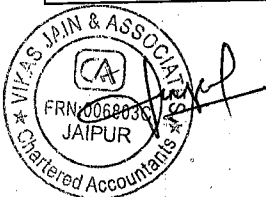
BELLA CASA FASHION & RETAIL LIMITED

Regd Office : E-102,103, EPIP, Sitapura Industrial Area, Jaipur CIN: L17124RJ1996PLC011522
Tel: 0141-2771844, Email: saurav@bellacasa.in, naresh@bellacasa.in, website: www.bellacasa.in

STATEMENT OF ASSETS AND LIABILITIES

(Rs in lakhs)

Sl. No	Particulars	As at 31-03-2020 (Audited)	As at 31-03-2019 (Audited)
(I)	ASSETS		
A.	Non-Current Assets		
(a)	Property, Plant and Equipment	1,170.56	1,124.29
(b)	Capital Work-In-Progress	33.87	5.89
(c)	Right of use assets	183.27	-
(d)	Intangible Assets	10.63	13.62
(e)	Financial Assets		
(i)	Investments	0.15	0.15
(ii)	Other Financial Assets	4.88	4.88
(f)	Other Non-Current Assets	34.35	289.61
	Sub-total - Non-Current Assets	1,437.72	1,438.44
B.	Current Assets		
(a)	Inventories	6,143.10	6,161.60
(b)	Financial Assets		
(i)	Trade Receivables	3,800.61	4,614.51
(ii)	Cash and Cash Equivalents	15.77	56.73
(iii)	Bank balances other than above (ii)	646.29	78.24
(iv)	Other Financial Assets	5.04	16.61
(c)	Income Tax Asset (Net)	47.44	
(d)	Other Current Assets	145.23	191.31
	Sub-total - Current Assets	10,803.48	11,119.01
C.	Assets held for sale	3.00	-
	TOTAL - ASSETS	12,244.20	12,557.45
(II)	EQUITY AND LIABILITIES		
A.	EQUITY		
(a)	Equity Share Capital	1,147.50	1,147.50
(b)	Other Equity	4,366.41	3,754.98
	Sub-total - Equity	5,513.91	4,902.48
B.	LIABILITIES		
I	Non-Current Liabilities		
(a)	Financial Liabilities		
(i)	Borrowings	56.28	100.36
(ii)	Lease Liability	185.82	-
(b)	Provisions	29.11	53.40
(c)	Deferred Tax Liabilities (Net)	44.54	52.61
	Sub-total - Non-Current & Liabilities	315.75	206.37
II	Current Liabilities		
(a)	Financial Liabilities		
(i)	Borrowings	4,092.29	4,543.55
(ii)	Lease Liability	1.15	-
(iii)	Trade Payables		
	- Total Outstanding Dues of Micro & Small Enterprises	38.01	395.35
	- Total Outstanding Dues of Creditors other than Micro & Small Enterprises	2,016.85	2,202.81
(iii)	Other Financial Liabilities	136.91	196.61
(b)	Other Current Liabilities	79.20	92.41
(c)	Provisions	50.12	17.86
(d)	Current Tax Liabilities (Net)	-	0.01
	Sub-total - Current Liabilities	6,414.54	7,448.61
	TOTAL - EQUITY AND LIABILITIES	12,244.20	12,557.45



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**CASH FLOW STATEMENT
 FOR THE YEAR ENDED 31st MARCH 2020**

(Rs. in lakhs)

PARTICULARS	For the Year ended 31st March 2020		For the Year ended 31st March 2019	
	Details	Amount	Details	Amount
(A) CASH FLOW FROM OPERATING ACTIVITIES:-				
Net Profit Before Tax as per Statement of Profit and Loss		1,210.59		1,234.56
Adjusted for:				
Depreciation/ amortization expenses	109.84		98.52	
Actuarial gains/(losses) on defined benefit plans (Gross of Tax)	3.91		35.00	
Loss by fire	-		0.78	
Provision for impairment on Asset held for sale	12.13		-	
Interest Received	(39.47)		(31.73)	
Dividend Received	(0.02)		(0.02)	
Interest Paid	471.11	557.41	415.76	518.32
Operating Profit before Working Capital Changes		1,766.00		1,792.87
Adjusted for:				
(Increase)/Decrease in Trade & other receivable	871.55		(866.20)	
(Increase)/Decrease in Inventories	76.35		97.89	
(Increase)/Decrease in Bank balances other than cash & cash equivalents	(646.29)		502.11	
Increase/(Decrease) Trade Payables and other payables	(606.51)		(1,193.70)	
		(304.90)		(1,499.94)
Cash Generated from operations		1,463.09		292.94
Income Tax Paid Inflow/(Outflow)	(126.99)		(363.17)	
		(126.99)		(363.17)
Net Cash Flow From Operating Activities (A)		1,336.10		(116.29)
(B) CASH FLOW FROM INVESTING ACTIVITIES				
Purchase of Property, Plant & Equipment	(381.16)		(145.45)	
Investment in Fixed Deposit	255.26		(110.91)	
Dividend Received	0.02		0.02	
Interest Received	39.47		31.73	
Net Cash used in investing activities (B)		(86.43)		(224.61)
(C) NET CASH FLOW FROM FINANCING ACTIVITIES				
Proceeds From Borrowings	-		387.30	
Repayment of Borrowings	(497.06)		(338.67)	
Proceeds from Issue of Shares/Share Warrants	-		948.15	
Payment of Dividend including Dividend distribution tax	(304.34)		(62.54)	
Payment of Lease Liability	(18.13)		-	
Interest Paid	(471.11)		(415.76)	
Net cash flow from Financing Activities (C)		(1,290.65)		318.69
Net Increase/(Decrease) in cash and cash equivalent (A+B+C)		(40.96)		(16.96)
Opening balance of cash and cash equivalents		56.73		73.09
Closing balance of cash and cash equivalents		15.77		56.73

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

Cash on Hand
 Balance With Banks

	As at 31.03.2020	As at 31.03.2019
	8.16	6.76
	7.61	69.97
	15.77	56.73

Note:

1. The above Statement of Cash Flow has been prepared under the 'Indirect Method' for Cash Flow From Operating Activities as set out in Ind AS 7, 'Statement of Cash Flows'.



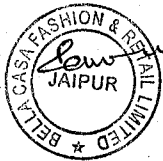
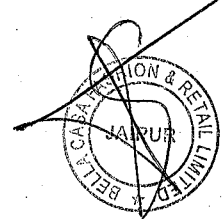
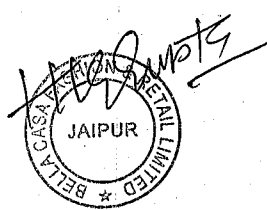
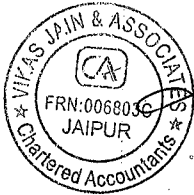
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Notes:

- 1 The above financial results have been reviewed by the Audit Committee and have been approved by Board of Directors at its meeting held on 25th June, 2020.
- 2 The Company is engaged in production and retail 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.
- 3 The Board of Directors has declared interim dividend of Rs. 1.2 per equity share (face value of Rs. 10 per equity share) in its board meeting held on March 14, 2020.
- 4 Tax Expenses for the quarter and year ended 31st March 2020 reflect changes made vide Taxation Laws Amendment Ordinance 2019 as applicable to the company.

Particulars	Year ended March 31 2020	Year ended March 31 2019
Debt Service Coverage Ratio	<u>169,296,492</u>	<u>165,705,859</u>
	<u>52,949,104</u>	<u>47,096,361</u>
	3.20	3.52
Debt / Equity Ratio	<u>414,856,687</u>	<u>464,390,610</u>
	<u>551,391,280</u>	<u>490,247,747</u>
	0.75	0.95
Interest Service Coverage Ratio	<u>169,296,492</u>	<u>165,705,859</u>
	<u>48,237,803</u>	<u>42,250,304</u>
	3.51	3.92
Net Worth	5,513.91	4,902.48
Earning Per Share		
Ordinary Shares (face value of Rs. 10 each)		
a) Basic EPS	7.98	8.15
b) Diluted EPS	7.98	7.89



6 Formulae for computation of ratios are as follows:

a) Debt Service Coverage Ratio

$$\frac{\text{Earnings before Interest and Tax}}{\text{Interest Expense + Principal Repayments made during the Period for loan term loans}}$$

b) Interest Service Coverage Ratio

$$\frac{\text{Earnings before Interest and Tax}}{\text{Interest Expense}}$$

c) Debt / Equity Ratio

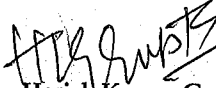
$$\frac{\text{Total Debt}}{\text{Total Equity}}$$

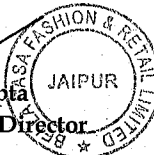
d) Net Worth


$$\text{Equity Share Capital + Other Equity}$$


- 7 The Company has adopted Ind AS 116 with modified retrospective approach, with effect from April 1, 2019. Accordingly, the comparative periods have not been restated. There is no impact of Ind AS 116 adoption to the retained earnings as at April 1, 2019. The Company has recognized ₹1.90 crores as right of use assets and the corresponding lease liability on the date of transition i.e. April 1, 2019. In the financial statements for the year ended March 31, 2020, the nature of expenses in respect of operating leases has changed from lease rent in previous period to amortisation for the right of use asset and finance cost for interest accrued on lease liability. There is no material impact on loss after tax and earnings per share for the year ended March 31, 2020, on adoption of Ind AS 116
- 8 Covid-19 pandemic has been rapidly spreading throughout the world, including India. Government in India has taken significant measures to curb the spread of the virus including imposing mandatory lockdowns and restrictions in activities. Consequently, Company's manufacturing plants and offices had to be closed down for a considerable period of time, including after the yearend. As a result of the lockdown, the likely revenue from the month of March 2020 has been impacted. Continued lockdowns are likely to impact the Company operationally including on supply chain matters. The Company is monitoring the situation closely taking into account directives from the Governments. Management believes that it has taken into account all the possible impacts of known events arising from COVID-19 pandemic and the resultant lockdowns in the preparation of the financial statements including but not limited to its assessment of Group's liquidity and going concern, recoverable values of its property, plant and equipment, intangible assets, and the net realisable values of other assets. However, given the effect of these lockdowns on the overall economic activity and in particular on the textile & garment industry, the impact assessment of COVID-19 on the abovementioned financial statement captions is subject to significant estimation uncertainties given its nature and duration and, accordingly, the actual impacts in future may be different from those estimated as at the date of approval of these financial statements. The Company will continue to monitor any material changes to future economic conditions and consequential impact on its financial results.
- 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 period have been regrouped wherever necessary.
- 11 The figures for quarter ended 31st March 2020 and 31st March 2019 are balancing figures between the audited figures in respect of the financial year upto 31st March 2020 and 31st March 2019 and unaudited published nine months figures upto 31st December 2019 and 31st December 2018, being the date of the end of the third quarter of the financial year, which were subject to limited review.
- 12 The financial statements of the Company for the year ended 31 March 2020 have been prepared in accordance with the Indian Accounting Standards (Ind-AS) as prescribed under Section 133 of the Companies Act, 2013. The statutory auditors have issued unmodified opinion on these financial statements.

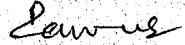
For and on behalf of the Board of Directors

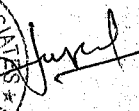

Harish Kumar Gupta
Chairman & Whole Time Director
DIN: 01323944

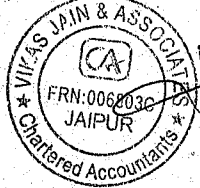



Saurav Gupta
Whole Time Director
DIN: 07106619




Pawan Kumar Gupta
Managing Director
DIN - 01543446


Vikas Jain & Associates
FRN: 0062030
JAIPUR
Chartered Accountants



Place : Jaipur

Date: 25th June, 2020

Date: June 25, 2020

To,

Corporate Relationship Department,

BSE Limited

Phioze Jeejeebhoy Tower,

Dalal Street,

Mumbai - 400 001

Subject:-Declaration pursuant to Regulation 33(3) (d) of SEBI (Listing Obligation & Disclosure Requirements) Regulations, 2015 as amended.
Scrip Code- 539399

Dear Sir,


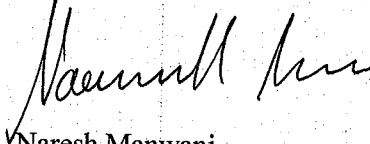
I, Naresh Manwani, Chief financial Officer of Bella Casa Fashion & Retail Limited (CIN: L17124RJ1996PLC011522) having its registered office at E- 102, 103, EPIP Sitapura Industrial Area, Jaipur, 302022, hereby declare that, the Statutory Auditors of the Company, M/s Vikas Jain & Associates, (Firm Registration No. 006803C) has issued Audit Report with unmodified opinion on Audited Financial Results of the Company for the year ended 31st March, 2020.

This declaration is given in compliance to regulation 33(3) (d) of the SEBI (Listing Obligation & Disclosure Requirements) Regulations, 2015 as amended vide notification no. SEBI/LAD-NRO/GN/2016-2017/001 dated May 25, 2016 and circular No. CIR/CFD/CMD/56/2016 dated May 27, 2016.

Kindly take the same on Record

Yours faithfully,

For Bella Casa Fashion & Retail Limited



Naresh Manwani
Chief Financial Officer
Date:-25.06.2020