

BELLA CASA FASHION & RETAIL LIMITED

Importers, Manufacturer & Exporters of : Home Furnishing, Garment & Fabrics

Ph.: 0141-2771844 E-mail: info@bellacasa.in Website: www.bellacasa.in

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

CIN: L17124RJ1996PLC011522

Date: June 08, 2021

Ref- BSE/2021-22/08

To,

Corporate Relationship Department,

BSE Limited

Phioze Jeejeebhoy Tower,

Dalal Street,

Mumbai - 400 001

Sub: Audited Financial Results for the quarter and year ended on 31st March, 2021.

Scrip Code- 539399

Dear Sir/Ma'am,

Pursuant to Regulation 33 of SEBI (Listing Obligation & Disclosure Requirements) Regulations, 2015, we enclose the following:-

- Audited Financial Results along with the Auditors Report for the quarter and year ended 31st March, 2021
- 2. Declaration pursuant to Regulation 33(3) (d) of SEBI (Listing Obligation & Disclosure Requirements) Regulations, 2015 as amended.

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

Membership No.: A38676



VIKAS JAIN & ASSOCIATES CHARTERED ACCOUNTANTS

Independent Auditors' Report

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

Opinion

We have audited the accompanying Standalone Financial Results of Belia Casa Fashion & Retail Limited("the Company") for the quarter and year ended 31stMarch, 2021attached 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 ("Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us these Standalone Financial Results:

- are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
- ii. gives a true and fair view in conformity with the recognition and measurement principles laid down in the applicable accounting standards and other accounting principles generally accepted in India of the net profit and other comprehensive income and other financial information of the Company for the quarter and year ended March 31, 2021.

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 Standalone 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 Companies Act, 2013 and the Rules there under, 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.

FRN:0068030

O-14, 2nd Floor, Amber Tower, S.C. Road, Jaipur-302001 @:0141-4025399, 4700635



VIKAS JAIN & ASSOCIATES CHARTERED ACCOUNTANTS

Emphasis of Matter

We invite attention to Note No.6 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. As mentioned in the 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 Standalone Financial Results is not modified in respect of this matter.

Management's Responsibilities for the Standalone Financial Results

These quarterly financial results as well as the year to date standalone financial results have been prepared on the basis of the standalone 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 loss and other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, 'Interim Financial Reporting' prescribed under Section 133 of the Act read with relevant rules issued there under 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 Standalone Financial Results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the Standalone 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.

FRN:0068030

O-14, 2nd Floor, Amber Tower, S.C. Road, Jaipur-302001 **2:0141-4025399, 4700635**



FRN:0068020

VIKAS JAIN & ASSOCIATES CHARTERED ACCOUNTANTS

Auditor's Responsibilities for the Audit of the Standalone Financial Results

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

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 Standalone 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 Standalone Financial Results, including the disclosures, and whether the financial results represent the underlying transactions and events in a manner that achieves fair presentation.

> Wo 14, 2nd Floor, Amber Tower, S.C. Road, Jaipur-302001 **2:0141-4025399, 4700635**



VIKAS JAIN & ASSOCIATES CHARTERED ACCOUNTANTS

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 31stMarch, 2021and 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

Firm's Registration No: 006803C

[Jugal Kishore Tank]

Partner

Membership No: 424524

Place: Jaipur

Dated: June 08, 2021

UDIN: 21424524AAAABO4787

O-14, 2nd Floor, Amber Tower, S.C. Road, Jaipur-302001 @:0141-4025399, 4700635

Regd Office: E-102,103, EPIP, Sitapura Industrial Area, Jaipur CIN: Li7124RJ1996PLC011522 Tel: 0141-2771844, Email: saurav@bellacasa.in, naresh@bellacasa.in, website: www.bellacasa.in BELLA CASA FASHION & RETAIL LIMITED

STATEMENT OF AUDITED FINANCIAL RESULTS FOR THE YEAR ENDED 31ST MARCH, 2021

December Compact Com	Particulars	Quarter Ended (Note No. 11)	Quarter Ended (Unaudited*)	Quarter Ended (Note No. 11)	Year Ende	Year Ended (Audited)	
perations	Y	31st March 2921	31st December 2020	Second Leading			T
1981 1981	Royaning from		0	51St March 2020	31st March 2021	31st March 2020	
11 12 13 14 15 15 15 15 15 15 15	Other income	4,994.66	5,348.70	3,545.22	12.883 10	16 314 72	
scorement of the period (VI) = (J-III) (Comprising benefit plans for the period (VII) = (J-IIII) (Comprising benefit plans for change of the period (VII) = (J-IIIII) (Comprising benefit plans for the period (VIII) (Comprising benefit plans for the period (VIIII) (Compri	Total Income (I)	14.67	19.81	11.75	58.24	39 49	
turing Expenses turing Expense		5,009.33	5,368.50	3,556.97	12,941.34	16,353.72	
sec (VI) = (V-VVII) (Comprising laws) 1.07.68 1.197.68 6.027.00 8.10 1.07.68 1.197.68 6.027.00 8.30 1.07.68 1.197.68 6.027.00 8.30 1.07.68 1.197.68 6.027.00 8.30 1.07.69 (VI) = (V-VVII) (Comprising laws) 1.07.69 (VII) = (V-VVIII) (Comprising laws) 1.07.69 (VII) = (V-VVIII) (Comprising laws) 1.07.69 (VIII) = (V-VVIIII) (Comprising laws) 1.07.69 (VIII) = (V-VVIIII) (Comprising laws) 1.07.69 (VIII) = (V-VVIIII) (Comprising laws) 1.07.69 (VIIIIII) (V-VVIIIIIIIIIIIIIIIIIIIIIIIIIIIIIIIIII	Expenses:						
intories of finished goods and Work-in-progress 1,900.61 18.52.74 1.557.74 1.557.74 1.557.74 1.557.74 1.557.74 1.501.20 The expense of finished goods and Work-in-progress 1.004 1.008.10 1.008	Direct Manufacturing Expenses	2,002.81	2,468.82	1,907.68	6.027.00	8 105 23	
its expense 3046 18022 (445.57) 321.30 (521.30) 4	Changes in inventories of finished goods and Work in	1,900.61	1,852.74	1,571.85	4,659.70	6.337 53	
d Amortisation Expense	refits expense	397.67	180.52	(445.57)	321.30	(824.84)	
d Amortisation Expense 22.66 26.66 26.43 135.05 132.67 322.67 483.267 132.266		120.44	108.10	93.22	310.39	394.65	
(ty) = (11) (trick) (ty) (trick) (trick	Depreciation and Amortisation Expense	32.66	82.75	156.77	322.67	482.38	
ceptional items and tax (III) = (I-II) ception (I-II) (I-II) (I-II) ceptional items and tax (III) = (I-II) ceptional items and tax (III) ceptional items and tax (III) ceptional items and tax (III	Uner expenses Total expenses (II)	212.28	127.30	131 47	113.26	109.84	
ceptional items and tax (III) = (1-II) (W) = (III+IV) (W) =	לדו מספרות לדו	4,749.61	4,846.91	3.441.85	17.206.02	243.35	
riter year riter	Profit before exceptional items and tour firm - /r res			000000000000000000000000000000000000000	14,400.02	15,143.13	
rulier year rulie	Exceptional Item (net) (IV)	259.72	521.59	115.12	735.32	1.210.59	
ses (VI) ses (VI) ses (VI) ses (VI) ses (VI) set (VII) = (V)-(VI) set (VIII) = (V)-(VII) sive Income for the period (XIII) style arcantal (Face value of Rs. 10 each) style share: (Face value per Equity Share of Rs. 10 each) ses (VI) 187.69 120.0 120.0 187.69 10.25 10.21 187.69 10.21 187.69 10.21 187.69 10.21 187.69 10.21 187.69 10.21 187.69 10.21 187.69 10.21 187.69 10.21 10.20 10.21 10.21 10.21 10.21 10.21 10.21 10.21 10.21 10.21 10.21 10.21 10.21 10.21 10.21 10.21 10.21 10.21 10.21	Profit before $fax(V) = (III+IV)$	259 72	50				
rese (VI) ses (VII) ses (VIII) ses (VIIII) ses (VIIII) ses (VIIII) ses (VIIIIIII) ses (VIIIIIIIIIIIIIIIIIIIIIIIIIIIIIIIIIIII		41:50	65.126	115.12	735.32	1,210.59	
ses (VI) ses (VII) ses (VII) ses (VII) set (VIII) set (VIIII) set (VIIII) set (VIIII) set (VIIIIIIIIIIIIIIIIIIIIIIIIIIIIIIIIIIII	Tax expense: Current tax Income tax for earlier voor	72.00	120.00	28.09	192 00	26 706	
ses (VI) iod (VII) = (V)-(VI) inside a construction of the period (VIII) iod (VII) = (VI-(VII) iod (VI-(VII) iod (VII) = (VI-(VII) iod (VI-(VII) io	Deferred tax	0.65	•	0.25	0.65	0.30	
iod (VII) = (V)-(VI) 187.69 121.23 18.13 195.12 297.7 19.05 10.05	Total Tax Expenses (VI)	(0.62)	1.23	(10.21)	2.47	(9.18)	
iod (VII) = (V)-(VI) nsive Income not be reclassified to profit or loss 16.05 16.0		72.04	121.23	18.13	195.12	297 51	
nsive Income not be reclassified to profit or loss not be reclassified to profit or loss ls (losses) on defined benefit plans ls (4.04) be reclassified to profit or loss (net of tax) prehensive Income for the period (VIII) Comprehensive Income for the period (IX) = (VII+VIII) (Comprising 199.70 400.36 99.69 552.21 915.77 late Capital (Face value per Equity Share of Rs. 10 each) if y share: (Face value per Equity Share of Rs. 10 each) nualised) nualised) 1.74	Profit for the period (VII) = (V)-(VI)					7000	
not be reclassified to profit or loss 16.05 18.05 19.05 10.05		187.69	400.36	66'96	540.19	913.07	
sive Income for the period (IX) = (VII+VIII) (Comprising 199.70	Other Comprehensive Income A. Itens 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 plans B. Items that will be reclassified to profit or loss (net of tax) Total Other Comprehensive Income for the contraction of the contraction of the comprehensive in the comprehensive in the contraction of	16.05		3.81	16.05	3.81 (1.11)	
Sive Income for the period (IX) = (VII+VIII) (Comprising 199.70 400.36 99.69 552.21 915.72 Comprehensive Income for the year) are Capital (Face value of Rs. 10 each) ty share: (Face value per Equity Share of Rs. 10 each) alised) alised) 1.74 6 1.74 6 1.747.50 1.147.5	(VIII)	12.01	1	2.70	12.01	2.70	
ty share: (Face value per Equity Share of Rs. 10 each) 174 Share: (Face value per Equity Share of Rs. 10 each) 174 Share: (Face value per Equity Share of Rs. 10 each) 174 Share: (Face value per Equity Share of Rs. 10 each) 174 Share: (Face value per Equity Share of Rs. 10 each) 174 Share: (Face value per Equity Share of Rs. 10 each) 174 Share: (Face value per Equity Share of Rs. 10 each) 174 Share: (Face value per Equity Share of Rs. 10 each) 174 Share: (Face value per Equity Share of Rs. 10 each) 175 Share: (Face value per Equity Share of Rs. 10 each) 176 Share: (Face value per Equity Share of Rs. 10 each) 177 Share: (Face value per Equity Share of Rs. 10 each) 177 Share: (Face value per Equity Share of Rs. 10 each) 177 Share: (Face value per Equity Share of Rs. 10 each) 177 Share: (Face value per Equity Share of Rs. 10 each) 177 Share: (Face value per Equity Share of Rs. 10 each) 177 Share: (Face value per Equity Share of Rs. 10 each) 178 Share: (Face value per Equity Share of Rs. 10 each) 178 Share: (Face value per Equity Share of Rs. 10 each) 178 Share: (Face value per Equity Share of Rs. 10 each) 178 Share: (Face value per Equity Share of Rs. 10 each) 178 Share: (Face value per Equity Share of Rs. 10 each) 178 Share: (Face value per Equity Share) 178 Share: (Face value per Equity Sha	Total Comprehensive Income for the period (IX) = (VII+VIII) (Comprising						
ty share: (Face value of Rs. 10 each) 1,147.50 1,147.5	rrout and Other Comprehensive Income for the year)	199.70	400.36	69°66	552.21	915.78	
ty share: (Face value per Equity Share of Rs, 10 each) (In alised) 1.74	Paid up Equity Share Capital (Face value of Rs. 10 each)	1,147.50	1,147.50	1,147.50	1.147.50	114750	1
nualised) 1.74 (2.87) 4.81 1.74 (3.49) (0.87) 4.81	Earnings per equity share: (Face value per Equity Share of Rs. 10 each) (far					The state of the s	8 4680 8 4680
1.74 \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \	asic (not annualised)		OIHS	0.87	4.81	WIKAS FRN	TATES OCCUSSOO
The same of the sa	KICKV XX	1.74	1	0.87	4.81	A SEE A	IPUR 188

BELLA CASA FASHION & RETAIL LIMITED

BALANCE SHEET AS AT 31st March, 2021

Particulars As at 31st March, 2021		Rs. in Lacs	
ACCETTO	(Audited)	31st March, 2020	
ASSETS Non-Comment A	(Muliteu)	(Audited)	
Non-Current Assets			
(a) Property, Plant and Equipment	1,203.10	1,170.56	
(b) Capital Work-In-Progress (c) Right of use assets	148.71	33.87	
(d) Intangible Assets	250.14	183.27	
(e) Financial Assets	13.31	10.63	
(i) Investments		20.00	
(ii) Other Financial Assets	0.15	0.15	
(f) Other Non-Current Assets	10.90	4.88	
	134.26	34.35	
Sub-total - Non-Current Assets	1,760.56	1,437.72	
Current Assets			
(a) Inventories			
(b) Financial Assets	7,712.81	6,143.10	
(i) Trade Receivables	ververani e men		
(ii) Cash and Cash Equivalents	4,274.38	3,800.61	
(iii) Bank balances other than above (ii)	305.84	15.77	
(iv) Other Financial Assets	761.47	646.29	
(c) Income Tax Asset (Net)	2.86	5.04	
(d) Other Current Assets	20045	47.44	
	363.15	145.23	
Sub-total - Current Assets	13,420.52	10,803.48	
Assets held for sale	3.00	3.00	
Total Assets	15,184.08		
	15,164.06	12,244.20	
QUITY AND LIABILITIES			
QUITY			
(a) Equity Share Capital	1,147.50	1 147 50	
(b) Other Equity	4,849.01	1,147.50	
Sub-total - Equity	5,996.51	4,366.41 5,513.91	
IABILITIES			
on-Current Liabilities		1	
(a) Financial Liabilities			
(i) Borrowings	201.05		
(ii) Lease Liability	804.05	56.28	
(b) Provisions	218.94	185.82	
(c) Deferred Tax Liabilities (Net)	27.86	29.11	
Sub-total - Non-Current Liabilities	51.05 1,101.91	44.54	
	1,101.91	315.75	
urrent Liabilities			
(a) Financial Liabilities			
(i) Borrowings	3,607.21	4,092.29	
(ii) Lease Liability	30.66	ALC: Programmes	
(iii) Trade Payables	20.00	1.15	
- Total Outstanding Dues of Micro Enterprises &			
Small Enterprises	47.11	38.01	
- Total Outstanding Dues of Creditors other than			
Micro Enterprises & Small Enterprises	3,902.93	2,016.85	
(iv) Other Financial Liabilities	378.18	136.91	
b) Other Current Liabilities	54.16	79.20	
c) Provisions	46.95	50.12	
d) Current Tax Liabilities (Net)	18.46	50.12	
Sub-total - Current Liabilities	8,085.67	6,414.54	
Total Equity and Liabilities	1E 104 00		
	15,184.08	12,244.20	

HINDUR STEPLE

Sour AIPUR

FRN:006803C JAIPUR

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

CASH FLOW STATEMENT FOR THE YEAR ENDED 31st March, 2021

(A) CASH ELOW FROM OPERATING ACTIVITES- Details	PARTICULARS	For the year ended 31st March 2021 (Audited)		Rs. in For the year ended 31st March 2020 (Audited)	
1,21	(A) CASH FLOW FROM OPERATING ACTIVITIES:	Details	Amount		
1,21	Net Profit Before Tax as per Statement of Profit and Loss				Amount
Depreciation / amortization expenses 113.26 109.84 101.5 10.15 10.	Adjusted for:		735.32		1 210 5
Interest on Security Deposit 10.9.84 10.	Depreciation/amortization expenses				1,210.3
Rent Lease Waiver	Interest on Security Deposit	113.26		109.84	
1.74 0.03 1.74 0.03 1.74 0.03 1.74 0.03 1.74 0.03 1.74 0.03 1.74 0.03 1.74 0.03 1.74 0.03 1.74 0.03 1.74 0.03 1.74 0.03 1.74 0.03 1.74 0.03 1.74 0.03 1.74 0.03 0.02	Rent Lease Waiver	0.15		207.01	
Provision for Impairment on asset held for sale 1.74	Actuarial gains/(losses) on defined benefit plans (Cross of T.)	(4.95)			
Provision for Impairment on asset held for sale 1.74 0.03 12.1	Loss on Sale of Fixed Asset	16.05		3.81	
Interest Received (48.24) (39.47) (0.02)	Provision for Impairment on asset held for sale	1.74			
Dividend Received (48.24) (39.47) (0.02)	Interest Received	-			
Interest Paid	Dividend Received	(48.24)	i		
312.09 390.09 471.11 555 556 556 556 568.81 1,100		(0.02)	1		
Operating Profit before Working Capital Changes		312.09			
Adjusted for: (Increase)/Decrease in Trade & other receivable (Increase)/Decrease in Inventories (Increase)/Decrease in Inventories (Increase)/Decrease in Inventories (Increase)/Decrease in Inventories (Increase)/Decrease in Bank balances other than cash & cash equivalents Increase/(Decrease) Trade Payables and other payables Increase/(Decrease)	Operating Profit before West: 2		390.00	4/1.11	
(Increase)/Decrease in Trade & other receivable (Increase)/Decrease in Inventories (Increase)/Decrease in Inventories (Increase)/Decrease in Inventories (Increase)/Decrease in Bank balances other than cash & cash equivalents Increase/(Decrease) Trade Payables and other payables (I15.18) (I1	Adjusted for	 			557.4
(Increase)/Decrease in Inventories (Increase)/Decrease in Inventories (Increase)/Decrease in Inventories (Increase)/Decrease in Bank balances other than cash & cash equivalents (I15.69.71) (I15.69.7			1,123.40		1,768.0
(Increase)/ Decrease in Bank balances other than cash & cash equivalents (Increase) / Decrease in Bank balances other than cash & cash equivalents (Increase) / Decrease in Bank balances other than cash & cash equivalents (Increase) / Decrease in Bank balances other than cash & cash equivalents (Increase) / Decrease in Bank balances other than cash & cash equivalents (Increase) / Decrease in Bank balances other than cash & cash equivalents (Increase) / Decrease in Bank balances other than cash & cash equivalents (Increase) / Decrease in Bank balances other than cash & cash equivalents (Increase) / Decrease in Bank balances other than cash & cash equivalents (Increase) / Decrease in Bank balances other than cash & cash equivalents (Increase) / Decrease in Bank balances other than cash & cash equivalents (Increase) / Decrease in Bank balances other than cash equivalents (Increase) / Decrease in Bank balances other than cash equivalents (Increase) / Decrease in Bank balances other than cash equivalents (Increase) / Decrease in Bank balances of cash and cash equivalents (Increase) / Decrease in Bank balances of cash and cash equivalents (Increase) / Decrease in Bank balances of cash and cash equivalents (Increase) / Decrease in Cash and Cash equivalents	(Increase)/ Decrease in Trade & other receivable	(642.79)			
Increase Trade Payables and other payables 1,944.63 (568.04) (568.04) (568.04) (568.04) (634.82) (634.8	(Increase)/ Decrease in Inventories				
Cash Generated from operations 1,944.63 (634.82)	(increase)/ Decrease in Bank balances other than cash & cash equivalents				
Cash Generated from operations Income Tax Paid Inflow/(Outflow) Net Cash Flow From Operating Activities (A) (B) CASH FLOW FROM INVESTING ACTIVITIES Purchase of Property, Plant & Equipment Sale of Property, Plant & Equipment (261.05) Investment in Deposit Investment in Deposit Investment in Deposit Investment in Investing activities (B) (C) NET CASH FLOW FROM FINANCING ACTIVITIES Proceeds From Borrowings Repayment of Borrowings Repayment of Borrowings Repayment of Lease Liability Interest Paid (68.85) (15.75) (191.52)	increase/(Decrease) Trade Payables and other payables			, , ,	
Income Tax Paid Inflow/(Outflow)	C-1.C	1,744.03	(202.05)	(634.82)	
Net Cash Flow From Operating Activities (A) 568.81 1,100	Cash Generated from operations		(383.05)		(312.8)
Section Sect	Income Tax Paid Inflow/(Outflow)		(4.70.7.1)		190000000000000000000000000000000000000
Solution	N. C. I. W		(173.54)		(354.2)
(B) CASH FLOW FROM INVESTING ACTIVITIES Purchase of Property, Plant & Equipment Sale of Property, Plant & Equipment (261.05) (191.52) (191	Net Cash Flow From Operating Activities (A)	-			
Purchase of Property, Plant & Equipment Sale of Property, Plant & Equipment (261.05) (191.52) Investment in Deposit (105.93) Dividend Received (105.93) (255.26 Interest Received (105.93) (200.02 (105.93) (200.02 (105.93) (200.02 (105.93) (200.02 (105.93) (200.02 (105.93) (200.02 (105.93) (200.02 (105.93) (200.02 (105.93) (200.02 (105.93) (200.02 (105.93) (200.02 (105.93) (200.02 (105.93) (200.02 (105.93) (200.02 (105.93) (200.02 (105.93) (200.02 (105.93) (200.02 (105.93) (200.02 (200.02 (200.03) (200.04) (200.04) (200.04) (200.04) (200.04) (200.05) (200.04) (200.05) (200.04) (200.05) (200.04) (200.05) (200.04) (200.05) (200.0		<u> </u>	568.81		1,100.95
Purchase of Property, Plant & Equipment Sale of Property, Plant & Equipment (261.05) (191.52) 1.57 1.57 Dividend Received (105.93) (255.26 Interest Received (0.02 Net Cash used in investing activities (B) (C) NET CASH FLOW FROM FINANCING ACTIVITIES Proceeds From Borrowings Repayment of Borrowings Repayment of Dividend (485.08) Payment of Dividend (68.85) Payment of Lease Liability (15.75) (19.80) Net cash flow from Financing Activities (C) Net Increase/ (Decrease) in cash and cash equivalents (105.93) (200.2 (105.93) (200.2 (318.33) (318.33) (318.33) (318.33) (496.94) (485.08) (496.94) (485.08) (496.94) (276.04) (19.80) (300.86) (453.93) (1.246.7 290.07 (40.9) (1.246.7 290.07 (40.9) (200.07 (40.9) (200.07 (40.9) (200.07 (40.9) (200.07 (40.9) (200.07 (40.9) (200.07 (40.9) (200.07 (40.9) (200.07 (40.9) (200.07 (40.9) (200.07 (200.07 (40.9) (200.07	B) CASH FLOW FROM INVESTING ACTIVITIES				
Sale of Property, Plant & Equipment Investment in Deposit O.47 Insert Insert In Deposit O.02 Interest Received O.02 Net Cash used in investing activities (B) (C) NET CASH FLOW FROM FINANCING ACTIVITIES Proceeds From Borrowings Repayment of Borrowings Repayment of Dividend Payment of Dividend Payment of Lease Liability Interest Paid Net cash flow from Financing Activities (C) Net Increase/ (Decrease) in cash and cash equivalent (A+B+C) Opening balance of cash and cash equivalents (191.52) 1.57	Purchase of Property, Plant & Equipment	(2(1.05)			
1.57 255.26 20.02 255.26 20.02 20.	sale of Property, Plant & Equipment			(191.52)	
Interest Received 0.02 0	nvestment in Deposit			1.57	
Met Cash used in investing activities (B) 48.15 39.47			ľ	255.26	
(C) NET CASH FLOW FROM FINANCING ACTIVITIES Proceeds From Borrowings Repayment of Borrowings (485.08) (496.94) Payment of Dividend (68.85) Payment of Lease Liability (15.75) (19.80) Net cash flow from Financing Activities (C) Net Increase/ (Decrease) in cash and cash equivalent (A+B+C) Depaing balance of cash and cash equivalents (15.77) Discrete Control of Co				0.02	
(C) NET CASH FLOW FROM FINANCING ACTIVITIES Proceeds From Borrowings Repayment of Borrowings (485.08) Payment of Dividend (485.08) Payment of Lease Liability (15.75) (19.80) Ret cash flow from Financing Activities (C) Net Increase/ (Decrease) in cash and cash equivalent (A+B+C) Dening balance of cash and cash equivalents (318.33) 104. (486.94) (485.08) (496.94) (15.75) (19.80) (15.75) (19.80) (453.93) (1,246.7) (1,246.	Vet Cash used in investing activities (B)	48.15		39.47	
(C) NET CASH FLOW FROM FINANCING ACTIVITIES Proceeds From Borrowings Repayment of Borrowings (485.08) Payment of Dividend (68.85) Payment of Lease Liability (15.75) (19.80) Net cash flow from Financing Activities (C) Net Increase/ (Decrease) in cash and cash equivalent (A+B+C) Depaing balance of cash and cash equivalents (15.77) Dividend (485.08) (496.94) (276.04) (19.80) (453.93) (1,246.7) (40.9) (1,246.7) (10.9			(318.33)		104.79
Proceeds From Borrowings 910.14	C) NET CASH FLOW FROM FINANCING ACTIVITIES				202.17
Repayment of Borrowings 910.14	roceeds From Borrowings				
Payment of Dividend (485.08) (496.94) Payment of Lease Liability (276.04) Interest Paid (15.75) (19.80) Net cash flow from Financing Activities (C) Net Increase/ (Decrease) in cash and cash equivalent (A+B+C) Dening balance of cash and cash equivalents Losing balance of cash and cash equivalents (485.08) (496.94) (15.75) (19.80) (300.86) (453.93) (1,246.19) (40.91) (496.94) (Repayment of Borrowings			_	
Cayment of Lease Liability (68.85) (276.04) (15.75) (19.80) (15.75) (15.	ayment of Dividend	, , , , , ,		(496.94)	
nterest Paid Net cash flow from Financing Activities (C) Net Increase/ (Decrease) in cash and cash equivalent (A+B+C) Dening balance of cash and cash equivalents Closing balance of cash and cash equivalents (19.80) (453.93) (1,246.2) (290.07) (40.2) (20.07) (30.86) (30.86) (19.80) (453.93) (1,246.2) (40.2) (20.07) (30.86) (30.86) (453.93)	ayment of Lease Liability				
Net cash flow from Financing Activities (C) Net Increase/ (Decrease) in cash and cash equivalent (A+B+C) Dening balance of cash and cash equivalents Closing balance of cash and cash equivalents (300.86) (453.93) (1,246.7) (40.9) (453.93) (1,246.7) (40.9) (20.9) (300.86) (300.86) (453.93)	nterest Paid			***************************************	
Net Increase/ (Decrease) in cash and cash equivalent (A+B+C) Opening balance of cash and cash equivalents Closing balance of cash and cash equivalents 15.77 298.74	let cash flow from Financing Activities (C)	(300.86)			
The tring balance of cash and cash equivalents Closing balance of cash and cash equivalents 15.77 56.7	let Increase/(Decrease) in cash and cash according to the control of the cash and cash according to the cash a		39.60	(200.70)	(1 046 70)
Closing balance of cash and cash equivalents 15.77 56.7	pening balance of cash and cash equivalent (A+B+C)				The state of the s
	losing balance of cash and cash oppinglants		2705-2707-2007		(40.96)
	and cash equivalents		305.84		56.73 15.77

FRN:006803C JAIPUR

Notes:

- 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.
- 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 8th June, 2021.
- The audit as required under Regulation 33 of SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 has been completed by the Auditors of the Company.
- 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.
- 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.
- Covid-19 pandemic has had a significant impact on the business operations and the financial results of the company for the quarter and for the year ended on 31st March, 2021. The company has assessed the impact of this pandemic on its business operations and has considered all relevant internal and external information available up to the date of approval of these financial results, in determination of the recoverability and carrying values of financial assets and non-financial assets. The impact of the current surge in Covid-19 pandemic on the overall economic environment is uncertain and may affect the underlying assumptions and estimates used to prepare the company's financial results, whereby actual outcome may differ from those assumptions and estimates considered as at the date of approval of these financial results. The Company will continue to monitor any material changes to future economic conditions and consequential impact on its financial position.
- 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.
- The Board of Directors has declared interim dividend of Rs. 0.60 per equity share (face value of Rs. 10/- per equity share) in its board meeting held on January 27, 2021. Board has also proposed final dividend of Rs. 0.35 per equity share for the financial year 2020-2021 which is subject to approval by the shareholders in it's annual general meeting.
- 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.
- The figures for quarter ended 31st March 2021 and 31st March 2020 are balancing figures between the audited figures in respect of the financial year upto 31st March 2021 and 31st March 2020 and unaudited published nine months figures upto 31st December 2020 and 31st December 2019, being the date of the end of the third quarter of the financial year, which were subject to limited review.

For and on behalf of the Board of Directors

Harish Kumar Gupta Chairman & Whole Time Director

DIN: 01323944

Place : Jaipur Date: 8th June, 2021 Pawan Kumar Gupta Managing Director

DIN: 01543446

FRN:006803C JAIPUR



BELLA CASA FASHION & RETAIL LIMITED

Importers, Manufacturer & Exporters of : Home Furnishing, Garment & Fabrics

Ph.: 0141-2771844

E-mail: info@bellacasa.in Website: www.bellacasa.in

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

CIN: L17124RJ1996PLC011522

Date: June 08, 2021

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 quarter and year ended 31st March, 2021.

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:-08.06.2021