

Ref- BSE/2021-22/40

Date: February 14, 2022

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

**Sub:** Outcome of the Board Meeting held on 14<sup>th</sup> February, 2022.

**Scrip Code- 539399**

**Dear Sir/Ma'am,**

Pursuant to the Regulation 30 and 33 of the Securities and Exchange Board of India (Listing Obligation & Disclosure Requirements) Regulations, 2015 and in continuation of our letter dated 03<sup>rd</sup> February, 2022, we wish to inform you that meeting of the Board of Directors of the Company held today i.e. Monday, 14<sup>th</sup> February, 2022 at the registered office of the Company has inter alia-

1. Upon recommendation of the Audit Committee, the Board of Directors has approved Unaudited Financial Results for the quarter ended and Nine Months ended on 31<sup>st</sup> December 2021, (enclosed herewith).
2. The Board of Directors took note of the Limited Review Report of the Statutory Auditors on the unaudited financial results for the quarter ended and Nine Months ended on 31<sup>st</sup> December 2021 (enclosed herewith).

The Limited Review Report of the Statutory Auditors is with unmodified opinion with respect to the Unaudited Financial Results of the Company for the quarter ended and Nine Months ended on 31<sup>st</sup> December 2021 (enclosed herewith).

The meeting of the Board of Directors of the Company commenced at 11:00 A.M. and concluded at 03:00 P.M.

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

Thanking You,

**For BELLA CASA FASHION & RETAIL LIMITED**

For BELLA CASA FASHION & RETAIL LIMITED



Harish Kumar Gupta

Chairman cum Wholetime Director

DIN - 01323944

Chairman & Whole-Time Director

DIN-01323944

Particulars	Note No.	Quarter Ended			Year Ended		
		31st December 2021 (Unaudited)	30th September 2021 (Unaudited)	31st December 2020 (Unaudited)	31st December 2021 (Unaudited)	31st December 2020 (Unaudited)	31st March 2021 (Audited)
<b>Income</b>							
Revenue from operations	24	6,109.34	6,822.93	5,348.70	15,376.77	7,888.43	12,883.10
Other income	25	17.55	10.73	19.81	40.93	43.58	58.24
<b>Total Income</b>		<b>6,126.90</b>	<b>6,833.67</b>	<b>5,368.50</b>	<b>15,417.71</b>	<b>7,932.01</b>	<b>12,941.34</b>
<b>Expenses:</b>							
Cost of materials consumed	26	3,148.85	2,645.26	2,468.82	7,430.46	4,024.19	6,027.00
Direct Manufacturing Expenses	27	2,613.62	2,183.53	1,852.74	6,254.34	2,759.09	4,659.70
Changes in inventories of finished goods and Work-in-progress	28	(571.99)	720.07	180.52	(861.36)	(76.37)	321.30
Employee benefits expenses	29	148.27	103.10	108.10	338.35	189.95	310.39
Finance costs	30	123.79	128.06	82.75	345.88	239.53	322.67
Depreciation and Amortisation Expenses	2	43.45	41.76	26.68	124.72	80.60	113.26
Other expenses	31	208.87	216.01	127.30	562.59	239.43	451.71
<b>Total expenses</b>		<b>5,714.86</b>	<b>6,037.78</b>	<b>4,846.91</b>	<b>14,194.78</b>	<b>7,456.42</b>	<b>12,206.02</b>
<b>Profit before tax</b>		<b>412.04</b>	<b>795.89</b>	<b>521.59</b>	<b>1,222.93</b>	<b>475.59</b>	<b>735.32</b>
<b>Tax expense:</b>							
Current tax		110.00	203.40	120.00	318.14	120.00	192.00
Income tax for earlier year		1.39	5.14	-	6.52	-	0.65
Deferred tax		(8.26)	1.27	1.23	(5.84)	3.08	2.47
<b>Total Tax Expenses</b>		<b>103.12</b>	<b>209.81</b>	<b>121.23</b>	<b>318.83</b>	<b>123.08</b>	<b>195.12</b>
<b>Profit for the period</b>		<b>308.91</b>	<b>586.08</b>	<b>400.36</b>	<b>904.10</b>	<b>352.51</b>	<b>540.19</b>
<b>Other Comprehensive Income</b>							
A. Items that will not be reclassified to profit or loss							
- Actuarial gains/(losses) on defined benefit plans		-	-	-	-	-	16.05
- Tax relating to Net actuarial gains/(losses) on defined benefit plans		-	-	-	-	-	(4.04)
B. Items that will be reclassified to profit or loss (net of tax)							
<b>Total Other Comprehensive Income for the period</b>							<b>12.01</b>
<b>Total Comprehensive Income for the period (Comprising Profit and Other Comprehensive Income for the year)</b>		<b>308.91</b>	<b>586.08</b>	<b>400.36</b>	<b>904.10</b>	<b>352.51</b>	<b>552.21</b>
<b>Earnings per equity share: (Face value per Equity Share of Rs. 10 each) (In Rs.)</b>							
(1) Basic	32	2.69	5.11	3.49	7.88	3.07	4.81
(2) Diluted		2.69	5.11	3.49	7.88	3.07	4.81

See accompanying Notes to the Financial Results

For and on behalf of the Board of Directors  
For BELLA CASA FASHION & RETAIL LIMITED

*Harish Kumar Gupta*  
Harish Kumar Gupta  
Chairman cum Whole time Director  
DIN: 01323944

*Gaurav Gupta*  
Gaurav Gupta  
Whole time Director  
DIN: 07106587

For BELLA CASA FASHION & RETAIL LIMITED

*Geeta V. Gupta*  
Geeta V. Gupta  
Whole time Director  
DIN - 07106587

As per our report of even date attached  
For Vikas Jain & Associates  
Chartered Accountants



(Harshit Karodia)  
Partner  
M. No. 429023



**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 14th February, 2022. The Statutory Auditor of the Company has expressed an un-modified opinion on these financial results.
- 3 The Chief Financial Officer and Chairman Cum Whole Time Director of the Company have certified in terms of Regulation 33(2)(a) of SEBI (LODR) Regulations, 2015 that the above financial results do not contain any false or misleading statement or figures and do not omit any material fact which may make the statement or figures contained therein misleading.
- 4 The Company is engaged in production and retailing of apparels and home furnishing products having integrated working. For management purposes, Company is organized into major operating activity of the textile products. The company has no activity outside India except export of textile products manufactured in India. Thereby, there is no geographical segment. Accordingly, segment-wise information is not being reported.
- 5 The 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.
- 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**

**For BELLA CASA FASHION & RETAIL LIMITED**

  
Harish Kumar Gupta  
Chairman cum Wholetime Director  
DIN - 01323944

**Harish Kumar Gupta**  
**Chairman & Whole Time Director**  
**DIN: 01323944**

**For BELLA CASA FASHION & RETAIL LIMITED**

  
Gaurav Gupta  
Wholetime Director  
DIN - 07106587

**Gaurav Gupta**  
**Whole Time Director**  
**DIN: 07106587**

**Place : Jaipur**

**Date: 14th February, 2022**



**INDEPENDENT AUDITORS' REVIEW REPORT ON THE UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED 31<sup>ST</sup> DECEMBER 2021**

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

1. We have reviewed the accompanying statement of Unaudited Standalone Financial Results of **Bella Casa Fashion & Retail Limited** ("Company") for the quarter and nine months ended December 31, 2021 ("Statement") prepared by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended ("the Regulations").
2. The Statement, which is the responsibility of the Company's Management and approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013 as amended read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to issue a report on these financial Statements based on our review.
3. We have conducted our review in accordance with the Standard on Review Engagement (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provide less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.



O-14, 2<sup>nd</sup> Floor, Amber Tower, S.C. Road, Jaipur-302004

Tel: 0141-4025399, 4700635

E-mail: surendradhaked@yahoo.co.in





**VIKAS JAIN & ASSOCIATES**  
**CHARTERED ACCOUNTANTS**

4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement of unaudited financial results read with notes thereon, prepared in accordance with applicable Indian Accounting Standards specified under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other recognised accounting practices and policies has not disclosed the information required to be disclosed in terms of the Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

Place: Jaipur

Date: 14<sup>th</sup> February, 2022

UDIN: *Saprebalu Kherald*  
: 22429023ACADRV4808



**For Vikas Jain & Associates**  
**Chartered Accountants**

**FRN: 006803C**

*(Signature)*  
(Harshit Karodia)

Partner

M. No. 429023