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

Ref- BSE/2021-22/17

Date: August 06, 2021

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

Sub: Unaudited Financial Results for the quarter ended on 30th June, 2021.

Scrip Code- 539399

Dear Sir/Ma'am,

In terms of Regulation 33 of the SEBI (Listing Obligation & Disclosure Requirements) Regulations, 2015, we are enclosing Unaudited Financial Results along with the Limited Review Report for the quarter ended 30th June, 2021 as approved by Board of Directors of the Company at its meeting held on today Friday, 06th August, 2021.

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.: A38678





Independent Auditors' Limited Review Report on Unaudited Financial Results of Bella Casa Fashion & Retail Limited for the Quarter ended on June 30, 2021 pursuant to the Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

To
The Board of Directors
Bella Casa Fashion & Retail Limited
Jaipur.

1. We have reviewed the accompanying statement of Unaudited Standalone Financial Results for the Quarter ended on June 30, 2021 (herein after referred to as "Statement" and initialled for the purpose of identification) of Bella Casa Fashion & Retail Limited ("the Company") 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 Regulations").
2. This 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 the Statement based on our review.
3. We conducted our review of the Statement 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.





4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement read with notes thereon, prepared in accordance with applicable Indian Accounting Standards specified under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other recognised accounting practices and policies thereon, 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.
5. **Emphasis of Matter:** We invite attention to Note No. 5 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 conclusion on the Standalone Financial Results is not modified in respect of this matter.

For Vikas Jain & Associates
Chartered Accountants
FRN:006803C

[Jugal Kishore Tank]
Partner
M. No.424524



Place: Jaipur
Date: 06.08.2021
UDIN: 21424524AAAABR6145



STATEMENT OF AUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 30th JUNE, 2021


(Amount in lakhs except earning per share)

Sl. No.	Particulars	Quarter ended			Year Ended 31st March 2021 (Audited)
		30th June 2021 (Unaudited)	31st March 2021 (Audited)	30th June, 2020 (Unaudited)	
I	Income				
	Revenue from operations	2,444.50	4,994.66	240.75	12,883.10
	Other income	12.65	14.67	12.69	58.24
	Total Income (I)	2,457.14	5,009.33	253.43	12,941.34
II	Expenses:				
	Cost of materials consumed	1,636.35	2,002.81	3.12	6,027.00
	Direct Manufacturing Expenses	1,457.19	1,900.61	75.94	4,659.70
	Changes in inventories of finished goods and Work-in-progress	(1,009.45)	397.67	162.55	321.30
	Employee benefits expense	86.99	120.44	16.29	310.39
	Finance costs	94.03	83.14	89.29	322.67
	Depreciation and Amortisation Expense	39.51	32.66	27.37	113.26
	Other expenses	137.52	212.28	33.18	451.71
	Total expenses (II)	2,442.14	4,749.61	407.74	12,206.02
III	Profit before tax (I-II)	15.00	259.72	(154.30)	735.32
IV	Tax expense:				
	Current tax	4.74	72.00	-	192.00
	Income tax for earlier year	-	0.65	-	2.47
	Deferred tax	1.15	(0.62)	1.85	0.65
	Total Tax Expenses (IV)	5.89	72.04	1.85	195.12
V	Profit after tax (III - IV)	9.11	187.69	(156.15)	540.19
VI	Other Comprehensive Income				
	Items that will not be reclassified to profit or loss				
	- Actuarial gains/ (losses) on defined benefit plans (Net of Tax)	-	16.05	-	16.05
	- Tax relating to Net actuarial gains/ (losses) on defined benefit plans	-	(4.04)	-	(4.04)
	Total Other Comprehensive Income for the period	-	12.01	-	12.01
VII	Total Comprehensive Income for the period / year (V+VI) (Comprising Profit and Other Comprehensive Income for the period)	9.11	199.70	(156.15)	552.21
VIII	Paid up Equity Share Capital (Face value of Rs. 10 each)	1,147.50	1,147.50	1,147.50	1,147.50
IX	Earnings per equity share: (Face value per Equity Share of Rs. 10 each) (Not Annualised)				
	(1) Basic (in Rs)	0.08		(1.36)	4.81
	(2) Diluted (in Rs)	0.08		(1.36)	4.81

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 6th August, 2021 and reviewed by the Statutory Auditors of the Company.
- 3 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.
- 4 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.
- 5 Covid-19 pandemic has had a significant impact on the business operations and the financial results of the company for the quarter ended on 30th June, 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.
- 6 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.
- 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.
- 9 The figures for quarter ended 31st March 2021 are balancing figures between the audited figures in respect of the full financial year ended 31st March 2021 and Limited Reviewed figures upto nine months ended 31st December 2020.

For and on behalf of the Board of
Directors


Harish Kumar Gupta
Chairman & Whole Time Director
DIN: 01323944




Pawan Kumar Gupta
Managing Director
DIN: 01543446



Place : Jaipur

Date: 6th August, 2021

