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

Ref-BSE/2019-20/42

Date: February 12, 2020

To,
Listing Department,
Bombay Stock Exchange Limited
Floor 25, PJ Tower, Dalal Street,
Mumbai – 400 001

Sub: Unaudited Financial Results for the quarter and nine months ended on 31st December, 2019.

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 and nine months ended on 31st December, 2019 as approved by Board of Directors of the Company at its meeting held on today Wednesday, 12th February, 2020.

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





Independent Auditors' Limited Review Report on Unaudited Financial Results of Bella Casa Fashions & Retail Limited for the Quarter and Nine Months ended on December 31, 2019 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 Financial Results for the Quarter and Nine Months ended on December 31, 2019 (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 there under 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 there under 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.

For Vikas Jain & Associates
Chartered Accountants
FRN:006803C



[Jugal Kishore Tank]
Partner
M. No.424524

Place: Jaipur

Date: 12.02.2020

UDIN: 20424524AAAAAF8216



STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND NINE-MONTHS ENDED 31st DECEMBER, 2019

(Rs. in lakhs, except per share data)

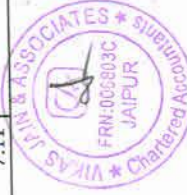
Sl. No.	Particulars	Quarter ended			Nine-Months Ended			Year Ended 31st March 2019 (Audited)
		31st December 2019 (Unaudited)	30th September 2019 (Unaudited)	31st December 2018 (Unaudited)	31st December 2019 (Unaudited)	31st December 2018 (Unaudited)		
I	Income							
	Revenue from operations	3,848.70	5,049.03	3,263.48	12,769.01	11,099.07	14,684.73	
	Other income	12.06	7.98	4.35	27.74	25.92	38.78	
	Total Income (I)	3,860.76	5,057.01	3,267.83	12,796.75	11,125.00	14,723.50	
II	Expenses:							
	Cost of materials consumed	1,942.54	2,060.16	1,875.73	6,197.55	5,446.51	7,110.66	
	Direct Manufacturing Expenses	1,731.74	1,640.60	1,380.99	4,760.68	4,080.41	5,573.25	
	Changes in inventories of finished goods and Work-in-progress	(504.12)	526.76	(641.40)	(379.26)	(600.83)	(731.07)	
	Employee benefits expense	108.21	101.96	93.57	301.43	299.95	387.94	
	Finance costs	93.19	128.66	102.78	325.61	317.53	422.50	
	Depreciation and Amortisation Expense	30.20	29.96	25.16	83.41	72.64	98.52	
	Other expenses	125.38	183.42	150.07	411.88	510.58	627.15	
	Total expenses (II)	3,527.14	4,671.52	2,986.90	11,701.28	10,126.77	13,488.95	
III	Profit before tax (I-II)	333.62	385.50	280.93	1,095.46	998.22	1,234.56	
IV	Tax expense:							
	Current tax	84.72	85.24	79.00	278.26	286.50	333.20	
	Deferred tax	11.24	(12.25)	3.56	1.03	0.20	1.59	
	Income tax for earlier year	(0.16)	10.46	0.02	0.09	2.18	2.18	
	Total Tax Expenses (IV)	95.81	83.44	82.59	279.38	288.88	356.97	
V	Profit after tax (III - IV)	237.82	302.05	198.34	816.08	709.35	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)	-	-	-	-	-	35.00	
	- Tax relating to Net actuarial gains/(losses) on defined benefit plans	-	-	-	-	-	(10.19)	
	Total Other Comprehensive Income for the period	-	-	-	-	-	24.81	
VII	Total Comprehensive Income for the period/year (V+VI) (Comprising Profit and Other Comprehensive Income for the period)	237.82	302.05	198.34	816.08	709.35	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	1,147.50	
IX	Other equity excluding revaluation reserve as per Balance Sheet						3,754.98	
X	Earnings per equity share: (Face value per Equity Share of Rs. 10 each)							
	(Not Annualised)							
	(1) Basic (in Rs)	2.07	2.63	1.79	7.11	6.06	8.15	
	(2) Diluted (in Rs)	2.07	2.63	1.76	7.11	5.80	7.89	

See accompanying Notes to the Financial Results.



Naresh

Atul Gupta





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

Notes :

1 The above financial results have been prepared in accordance with Indian Accounting Standard 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 Standard) Amendments 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 12th February, 2020.

3 The limited review as required under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations , 2015 has been carried out by the statutory auditors of the company.

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 Tax Expenses for the quarter and nine-months ended 31st December 2019 reflect changes made vide Taxation Laws Amendment Ordinance 2019 as applicable to the company.

6 The Company has adopted Ind AS 116 'Leases' effective 1 April 2019, using modified retrospective approach and therefore the comparatives have not been restated. On the date of initial application, the lease liability has been measured at the present value of the remaining lease payments and right of use assets has been recognized at an amount equal to the lease liabilities. Application of Ind AS 116 does not have any material impact on the financial results of the Company.

7 Figures for the previous period have been regrouped/reclassified wherever necessary, to conform to current period's classification.

For and on behalf of the Board of Directors



Harish Kumar Gupta
Harish Kumar Gupta

Chairman & Whole Time Director

DIN: 01323944



Gaurav Gupta
Gaurav Gupta

Whole Time Director

DIN : 07106587

Place : Jaipur

Date: 12.02.2020

