

Ref- BSE/2020-21/18

To,

Date: September 05, 2020

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

**Sub:** Unaudited Financial Results for the quarter ended on 30<sup>th</sup> June, 2020.

**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 30<sup>th</sup> June, 2020 as approved by Board of Directors of the Company at its meeting held on today Saturday, 05<sup>th</sup> September, 2020.

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

Thanking You,

**For BELLA CASA FASHION & RETAIL LIMITED**

  
A circular stamp of Bella Casa Fashion & Retail Limited, Jaipur, is visible behind the signature.

Sonika Gupta

Company Secretary & Compliance officer

Membership No.: A38676



**Independent Auditors' Limited Review Report on Unaudited Financial Results of Bella Casa Fashion & Retail Limited for the Quarter ended on June 30, 2020 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, 2020 (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.






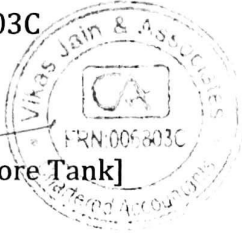
**VIKAS JAIN & ASSOCIATES**  
CHARTERED ACCOUNTANTS

4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement 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.
5. **Emphasis of Matter:** We draw attention to Note No 4 & 5 of the Statement, which states that the results for the quarter are not comparable with those for the previous quarters and the impact of Covid-19 pandemic on the operations of the company respectively.

Our conclusion is not modified in respect of these matters.

For Vikas Jain & Associates  
Chartered Accountants  
FRN:006803C

  
[Jugal Kishore Tank]  
Partner  
M. No.424524



Place: Jaipur  
Date: 05.09.2020  
UDIN: 20424524AAAAAW4913



STATEMENT OF AUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 30th JUNE, 2020

(Amount in lakhs except earning per share)

Sl. No.	Particulars	Quarter ended		Year Ended	
		30th June,2020 (Unaudited)	31st March 2020 (Unaudited)	30th June,2019 (Unaudited)	31st March 2020 (Audited)
I	<b>Income</b>				
	Revenue from operations	240.75	3,545.22	3,871.27	16,314.23
	Other income	12.69	11.75	7.70	39.49
	<b>Total Income (I)</b>	<b>253.43</b>	<b>3,556.97</b>	<b>3,878.97</b>	<b>16,353.72</b>
II	<b>Expenses:</b>				
	Cost of materials consumed	3.12	1,907.68	2,194.84	8,105.23
	Direct Manufacturing Expenses	75.94	1,571.85	1,388.34	6,332.53
	Changes in inventories of finished goods and Work-in-progress	162.55	(445.57)	(401.90)	(824.84)
	Employee benefits expense	16.29	93.22	91.25	394.65
	Finance costs	89.29	156.77	103.76	482.38
	Depreciation and Amortisation Expense	27.37	26.43	23.26	109.84
	Other expenses	33.18	131.47	103.08	543.35
	<b>Total expenses (II)</b>	<b>407.74</b>	<b>3,441.85</b>	<b>3,502.63</b>	<b>15,143.13</b>
III	<b>Profit before tax (I-II)</b>	<b>(154.30)</b>	<b>115.12</b>	<b>376.34</b>	<b>1,210.59</b>
IV	<b>Tax expense:</b>				
	Current tax	-	28.09	108.30	306.35
	Deferred tax	1.85	(10.21)	2.04	(9.18)
	Income tax for earlier year	-	0.25	(10.21)	0.34
	<b>Total Tax Expenses (IV)</b>	<b>1.85</b>	<b>18.13</b>	<b>100.13</b>	<b>297.51</b>
V	<b>Profit after tax (III - IV)</b>	<b>(156.15)</b>	<b>96.99</b>	<b>276.21</b>	<b>913.07</b>
VI	<b>Other Comprehensive Income</b>				
	Items that will not be reclassified to profit or loss				
	- Actuarial gains/(losses) on defined benefit plans (Net of Tax)	-	3.81	-	3.81
	- Tax relating to Net actuarial gains/(losses) on defined benefit plans	-	(1.11)	-	(1.11)
	<b>Total Other Comprehensive Income for the period</b>	<b>-</b>	<b>2.70</b>	<b>-</b>	<b>2.70</b>
VII	<b>Total Comprehensive Income for the period/year (V+VI) (Comprising Profit and Other Comprehensive Income for the period)</b>	<b>(156.15)</b>	<b>99.69</b>	<b>276.21</b>	<b>915.78</b>
VIII	<b>Paid up Equity Share Capital (Face value of Rs. 10 each)</b>	<b>1,147.50</b>	<b>1,147.50</b>	<b>1,147.50</b>	<b>1,147.50</b>
IX	<b>Other equity excluding revaluation reserve as per Balance Sheet</b>				
X	<b>Earnings per equity share: (Face value per Equity Share of Rs. 10 each) (Not Annualised)</b>				
	(1) Basic (in Rs)	(1.36)	0.87	2.41	7.98
	(2) Diluted (in Rs)			2.41	7.98

See accompanying Notes to the Financial Results.

For BELLA CASA FASHION & RETAIL LIMITED

Harish Kumar Gupta  
 Chairman cum Wholetime Director  
 DIN - 01323944

Pawan Kumar Gupta  
 Managing Director  
 DIN - 01543446



# BELLA CASA FASHION & RETAIL LIMITED

CIN: L17124RJ1996PLC011522

Regd. Office : E-102, 103, EPIP Sitapura Industrial Area, Jaipur - 302022

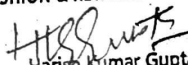
Phone: 0141-2771844

Website : www.bellacasa.in, Email : saurav@bellacasa.in, info@bellacasa.in

## Notes :

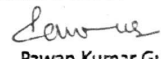
- 1 The above financial results have been reviewed by the Audit Committee of the Board of Directors at its meeting held 05th September 2020 and approved by the Board of Directors in the meeting held on the same day.
- 2 The statutory auditors of the company have carried out the Limited Review of these financial results as required under Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.
- 3 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.
- 4 In March 2020, the WHO declared the COVID-19 outbreak as a pandemic which continues to spread across the country and the globe. On 25th March 2020, the Government of India has declared this pandemic a health emergency and ordered the lockdown throughout the country. Since then the Government of India has progressively relaxed lockdown conditions and has allowed most of the industries to resume operations in phased manner. The Company's operations and financial results for the quarter ended June 30, 2020 have been adversely impacted by the outbreak of COVID-19 pandemic and the consequent lockdown announced by the Government of India due to which the operations were suspended for part of the quarter and gradually resumed with requisite precautions. The results for the quarter are, therefore, not comparable with those for the previous quarters.
- 5 The company has considered all the possible impacts of known events arising from COVID-19 pandemic and the resultant lockdowns in the preparation of the financial results including but not limited to its assessment of company's liquidity and going concern, recoverable values of its property, plant and equipment, intangible assets, intangible assets under development, trade receivables, inventory and other assets. The impact of the global health pandemic may be different from that estimated as at the date of approval of these financial results. Considering the continuing uncertainties the Company will continue to closely monitor any material changes to future economic conditions and consequential impact on its financial results.
- 6 On the basis of amendment dated 24th July, 2020 for IND AS 116 "Leases" rent waived off for the quarter ended June 30th, 2020 has been credited as Income in the Statement of Profit & Loss and no modification has been made for Lease.
- 7 The figures for the quarter ended March 31st, 2020 are the balancing figures between audited figures in respect of the full financial year ended 31st March, 2020 and Limited Reviewed figures up to nine month ended December 31st, 2019.
- 8 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  
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

  
Pawan Kumar Gupta  
Managing Director  
DIN - 01543446

Pawan Kumar Gupta  
Managing Director  
DIN: 01543446



Place : Jaipur

Date: 05th September 2020