

Ref- BSE/2022-23/14

Date: 30<sup>th</sup> May, 2022

To,  
**Corporate Relationship Department,**  
BSE Limited  
Phiroze Jeejeebhoy Tower,  
Dalal Street,  
Mumbai-400 001

**Sub: Annual Secretarial Compliance Report for the financial year ended 31<sup>st</sup> March, 2022.**

Scrip Code: 539399

Dear Sir,

In terms of Regulation 24A of the Securities & Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, read with Circular No. CIR/CFD/CMD1/27/2019 dated 8 February, 2019, issued by the Securities & Exchange Board of India, we enclose herewith the Annual Secretarial Compliance Report of the Company for the Financial Year ended 31<sup>st</sup> March, 2022 in the prescribed format, issued by M/s M Sancheti & Associates, Practising Company Secretaries.

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

Thanking you.

**For Bella Casa Fashion & Retail limited**

For BELLA CASA FASHION & RETAIL LIMITED

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



**Gaurav Gupta**  
**Wholetime Director**  
**DIN - 07106587**

**Secretarial Compliance Report of BELLA CASA FASHION & RETAIL LIMITED**  
**for the year ended 31<sup>st</sup> March 2022**

We, M Sancheti & Associates, Company Secretaries, have examined:

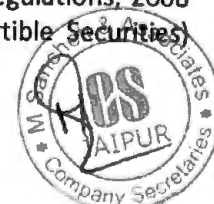
- a) all the documents and records made available to us and explanation provided by **BELLA CASA FASHION & RETAIL LIMITED** (CIN: L17124RJ1996PLC011522) having its registered office at E-102, 103, EPIP, Sitapura Industrial Area, Jaipur, - 302022, Rajasthan ("the listed entity");
- b) the filings/ submissions made by the listed entity to the stock exchange;
- c) website of the listed entity;
- d) any other document/ filing, as may be relevant, which has been relied upon to make this certification,

for the year ended 31<sup>st</sup> March 2022 ("Review Period") in respect of compliance with the provisions of:

- a) the Securities and Exchange Board of India Act, 1992 ("SEBI Act") and the Regulations, circulars, guidelines issued thereunder; and
- b) the Securities Contracts (Regulation) Act, 1956 ("SCRA"), rules made thereunder and the Regulations, circulars, guidelines issued thereunder by the Securities and Exchange Board of India ("SEBI");

The specific Regulations, whose provisions and the circulars/ guidelines issued thereunder, have been examined, include: -

- a) Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015;
- b) Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018; (Not applicable to the listed entity during the Review Period)
- c) Securities and Exchange Board of India (Substantial Acquisition of Shares and Takeovers) Regulations, 2011;
- d) Securities and Exchange Board of India (Buyback of Securities) Regulations, 2018; (Not applicable to the listed entity during the Review Period)
- e) Securities and Exchange Board of India (Share Based Employee Benefits) Regulations, 2014 and Securities and Exchange Board of India (Share Based Employee Benefits and Sweat Equity) Regulations, 2021; (Not applicable to the listed entity during the Review Period)
- f) Securities and Exchange Board of India (Issue and Listing of Debt Securities) Regulations, 2008 and Securities and Exchange Board of India (Issue and Listing of Non-Convertible Securities) Regulations, 2021 (Not applicable to the Listed Entity during the Review Period);



Speak the Truth, Abide by the Law

- g) Securities and Exchange Board of India (Issue and Listing of Non-Convertible Redeemable Preference Shares) Regulations, 2013 and Securities and Exchange Board of India (Issue and Listing of Non-Convertible Securities) Regulations, 2021; (Not applicable to the Listed Entity during the Review Period)
- h) Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015;
- i) Securities and Exchange Board of India (Depositories and Participants) Regulations, 2018;
- j) Clause 6(A) and 6(B) of the circular No. CIR/CFD/CMD1/114/2019 dated October 18, 2019 issued by the Securities and Exchange Board of India on "Resignation of statutory auditors from listed entities and their material subsidiaries"; (Not applicable to the Listed Entity during the Review Period)

and based on the above examination, We hereby report that, during the Review Period:

- a) The listed entity has complied with the provisions of the above Regulations and circulars/ guidelines issued thereunder, except in respect of matters specified below: -

Sr. No.	Compliance Requirement (Regulations/ circulars / guidelines including specific clause)	Deviations	Observations/ Remarks of the Practicing Company Secretary
1.	Regulation 24A (2) of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015	Annual secretarial compliance report for the year ended 31 <sup>st</sup> March 2021 has been submitted to BSE Limited with a delay of 3 days.	Every listed entity shall submit a secretarial compliance report in such form as specified, to stock exchanges, within sixty days from end of each financial year i.e. up to 30 <sup>th</sup> May 2021. Further Securities and Exchange Board of India in its circular No. SEBI/HO/CFD/CMD1/P/CIR/2021/556 dated 29 April 2021 while providing relaxation extended the deadline up to 30 <sup>th</sup> June 2021. On examination of records It was observed that the listed entity has not submitted the Annual secretarial compliance report within the extended due date, and the same was submitted on 03 <sup>rd</sup> July 2021 i.e. with a delay of three days.

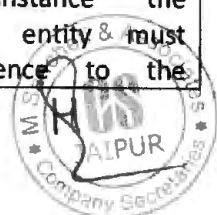
- b) The listed entity has maintained proper records under the provisions of the above Regulations and circulars/ guidelines issued thereunder in so far as it appears from our examination of those records.
- c) The following are the details of actions taken against the listed entity/ its promoters/ directors/ material subsidiaries either by SEBI or by Stock Exchanges (including under the Standard Operating Procedures issued by SEBI through various circulars) under the aforesaid Acts/ Regulations and circulars/ guidelines issued thereunder:



Sr. No.	Action taken by	Details of violation	Details of action taken E.g. fines, warning letter, debarment, etc.	Observations/ remarks of the Practicing Company Secretary, if any.
1.	BSE Limited	Delayed in submission of Annual secretarial compliance report for the year ended 31 <sup>st</sup> March 2021.	BSE Limited had imposed a fine of Rs. 7,080/- (inclusive of GST @ 18%) vide email sent an email dated 29 <sup>th</sup> July 2021	The listed entity had paid the fine levied by BSE Limited on 05 <sup>th</sup> August 2021 through online mode and further in the meeting of the board held on 06 <sup>th</sup> August, 2021, the board after due consideration and deliberation noted that the delay was beyond the control of the management and stated that the timelines shall strictly be adhered to in the future.

d) The listed entity has taken the following actions to comply with the observations made in previous reports:

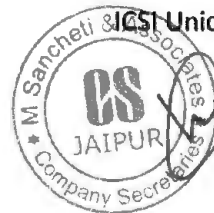
Sr. No	Observations of the Practicing Company Secretary in the previous reports / Observations made in the secretarial compliance report for the year ended on 31 <sup>st</sup> March, 2021	Actions taken by the listed entity, if any	Comments of the Practicing Company Secretary on the actions taken by the listed entity
1.	As per examination of records and submissions made during the review period it was found that Company had delayed in filling disclosures of Related Party Transactions on a consolidated basis for the half year ended September 2020 within the prescribed time limit as required under Regulation 23(9) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and the same were filled on 09.01.2021.	The listed entity had filed the required disclosures of Related Party Transactions on consolidated basis on 09 <sup>th</sup> January 2021 and the listed entity had sent the written representation to BSE Limited on 23 <sup>rd</sup> January 2021 and made payment of fine on 06 <sup>th</sup> February 2021, further after consideration BSE Limited had waived the fine levied on the listed entity.	BSE Limited had waived the fine in response of the written representation made by the listed entity and for the efficient and timely filing of the required disclosures with the stock exchange the listed entity must formulate a comprehensive secretarial procedure for the process.
2.	An Independent Director had traded in shares of Company, value of which exceeded Rs. 10 Lakh, during the quarter January 2021 to March 2021 But had delayed inadvertently in giving intimation to Company within time and Company not filed requisite disclosures required under SEBI (Prohibition of Insider Trading) Regulations, 2015	Company had not been intimated by concerned Director within time but after receiving intimation from him, Company had filed requisite disclosures on July 02, 2021 as needed under SEBI (Prohibition of Insider Trading) Regulations, 2015.	The listed entity had filed requisite disclosures on 02 <sup>nd</sup> July 2021 and since the listed entity had not been intimated by concerned Director, to eliminate such instance the listed entity & must adherence to the



			code of conduct and Code of Fair Disclosure formulated pursuant to SEBI (Prohibition of Insider Trading) Regulations, 2015
3.	An Independent Director executed Contra Trade, Which is restricted under SEBI (Prohibition of Insider Trading) Regulations, 2015 But had delayed inadvertently in giving intimation to Company within time and Company not filed requisite disclosures required under SEBI (Prohibition of Insider Trading) Regulations, 2015	Company had not been intimated by concerned Director within time but after receiving intimation from him, Company had filed requisite disclosures on July 02, 2021 as needed under SEBI (Prohibition of Insider Trading) Regulations, 2015.	The listed entity had filed requisite disclosures on 02 <sup>nd</sup> July 2021 and since the listed entity had not been intimated by concerned Director, to eliminate such instance Board of the listed entity must adherence to the code of conduct and Code of Fair Disclosure formulated pursuant to SEBI (Prohibition of Insider Trading) Regulations, 2015

For M Sancheti & Associates  
Company Secretaries

Place: Jaipur  
Date: 30.05.2022  
UDIN: F007972D000422287



ICSI Unique Code: S2011RJ149500

CS Manish Sancheti  
Proprietor

(Membership Number: FCS 7972)

(Certificate of Practice Number: 8997)

Peer Review Certificate Number: 834/2020