



BELLA CASA FASHION & RETAIL LIMITED

Importers, Manufacturer & Exporters of :
Home Furnishing, Garment & Fabrics

Ph. : 0141-2771844
E-mail : info@bellacasa.in
Website : www.bellacasa.in

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

CIN : L17124RJ1996PLC011522

Ref-BSE/2022-23/11

Date: 23rd May, 2022

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

Sub: Audited Financial Results for the quarter and year ended 31st March, 2022

Scrip Code: 539399

Dear Sir,

Pursuant to the Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we enclose the following:

1. Audited Financial Results for the quarter and year ended on 31st March, 2022 along with Statutory Auditors Report thereon.
2. Declaration pursuant to Regulation 33(3) (d) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended.

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**
Chairman & Whole time Director **DIN - 01323944**
DIN: 01323944



Independent Auditor's Report on the Quarterly and Year to Date Audited Standalone Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

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

Report on the Audit of the Standalone Financial Results

Opinion

We have audited the accompanying Statement of standalone financial results of BELLA CASA FASHION & RETAIL LIMITED ("the Company") for the quarter and year ended March 31, 2022 ("the Statement"), being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us, the Statement :

- i. is presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
- ii. gives a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Indian Accounting Standards, and other accounting principles generally accepted in India, of the net profit, other comprehensive income and other financial information of the Company for the quarter and year ended March 31, 2022.

Basis for Opinion

We conducted our audit of the Statement in accordance with the Standards on Auditing ("SAs") specified under Section 143(10) of the Companies Act, 2013 ("the Act"). Our responsibilities under those SAs are further described in the Auditor's Responsibilities for the Audit of the Standalone Financial Results section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India ("ICAI") together with the ethical requirements that are relevant to our audit of the standalone



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financial results under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Management's Responsibilities for the Standalone Financial Results

This Statement of standalone financial results has been prepared on the basis of standalone financial statements.

The Company's Board of Directors is responsible for the preparation and presentation of these standalone financial results that give a true and fair view of the net loss and other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in Indian Accounting Standards ("Ind AS") prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations.

This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the standalone financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the standalone financial results, the Board of Directors is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are also responsible for overseeing the financial reporting process of the Company.





VIKAS JAIN & ASSOCIATES
CHARTERED ACCOUNTANTS

- Evaluate the overall presentation, structure and content of the standalone financial results, including the disclosures, and whether the standalone financial results represent the underlying transactions and events in a manner that achieves fair presentation.

Materiality is the magnitude of misstatements in the standalone financial results that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the standalone financial results may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the financial results.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Other Matter

The figures of the standalone financial results as reported for the quarter ended March 31, 2022 and the corresponding quarter ended in the previous year are the balancing figures between audited figures in respect of the full financial year and the published year-to-date figures up to the end of third quarter of the relevant financial year. Also, the figures upto the end of the third quarter of the current and previous financial year had only been subjected to limited review by us.

For Vikas Jain & Associates
Chartered Accountants
FRN: 006803C

[Harshit Karodia]
Partner
M. No. 429023



Place: Jaipur
Date: 23.05.2022
UDIN: 22429023AJLNQP1595

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BELLA CASA FASHION & RETAIL LIMITED

STATEMENT OF STANDALONE AUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED ON 31.03.2022

| Particulars | Rs. in Lakhs except share earning data | | | | |
|--|--|-----------------------------------|---------------------------------|------------------------------|------------------------------|
| | Quarter Ended | | | Year Ended | |
| | 31st March 2022 (Audited) | 31st December 2021 (Unaudited) | 31st March 2021 (Audited) | 31st March 2022 (Audited) | 31st March 2021 (Audited) |
| Income | | | | | |
| Revenue from operations | 5,204.45 | 6,109.34 | 4,994.66 | 20,581.23 | 12,883.10 |
| Other income | 16.29 | 17.55 | 14.67 | 57.13 | 58.24 |
| Total Income | 5,220.74 | 6,126.90 | 5,009.33 | 20,638.35 | 12,941.34 |
| Expenses: | | | | | |
| Cost of materials consumed | 1,826.53 | 3,148.85 | 2,002.81 | 9,256.99 | 6,027.00 |
| Direct Manufacturing Expenses | 2,028.47 | 2,613.62 | 1,900.61 | 8,271.52 | 4,659.70 |
| Changes in inventories of finished goods and Work-in-progress | 501.10 | (571.99) | 397.67 | (360.27) | 321.30 |
| Employee benefits expenses | 172.77 | 148.27 | 120.44 | 511.12 | 310.39 |
| Finance costs | 121.48 | 123.79 | 83.14 | 467.36 | 322.67 |
| Depreciation and Amortisation Expenses | 44.66 | 43.45 | 32.66 | 169.38 | 113.26 |
| Other expenses | 211.79 | 208.87 | 212.28 | 785.37 | 451.71 |
| Total expenses | 4,906.79 | 5,714.86 | 4,749.61 | 19,101.48 | 12,206.02 |
| Profit before tax | 313.95 | 412.04 | 259.72 | 1,536.87 | 735.32 |
| Tax expense: | | | | | |
| Current tax | 76.86 | 110.00 | 72.00 | 395.00 | 192.00 |
| Income tax for earlier year | 0.00 | 1.39 | 0.65 | 6.52 | 0.65 |
| Deferred tax | 24.99 | (8.26) | (0.62) | 19.16 | 2.47 |
| Total Tax Expenses | 101.86 | 103.12 | 72.04 | 420.68 | 195.12 |
| Profit for the period | 212.09 | 308.91 | 187.69 | 1,116.19 | 540.19 |
| Other Comprehensive Income | | | | | |
| A. Items that will not be reclassified to profit or loss | | | | | |
| - Actuarial gains/(losses) on defined benefit plans | 10.29 | - | 16.05 | 10.29 | 16.05 |
| - Tax relating to Net actuarial gains/(losses) on defined benefit plans | (2.59) | - | (4.04) | (2.59) | (4.04) |
| B. Items that will be reclassified to profit or loss (net of tax) | | | | | |
| Total Other Comprehensive Income for the period | 7.70 | - | 12.01 | 7.70 | 12.01 |
| Total Comprehensive Income for the period (Comprising Profit and Other Comprehensive Income for the year) | 219.79 | 308.91 | 199.70 | 1,123.89 | 552.21 |
| Earnings per equity share: (Face value per Equity Share of Rs. 10 each) (In Rs.) | | | | | |
| (1) Basic | 1.92 | 2.69 | 1.74 | 9.79 | 4.81 |
| (2) Diluted | 1.92 | 2.69 | 1.74 | 9.79 | 4.81 |

See accompanying Notes to the Financial Results.

For and on behalf of the Board of Directors
of Bella Casa Fashion & Retail Limited

or **BELLA CASA FASHION & RETAIL LIMITED**

Harish Kumar Gupta

For BELLA CASA FASHION & RETAIL LIMITED

Harish Kumar Gupta

Chairman cum Wholetime Director

Harish Kumar Gupta DIN - 01323944

Chairman & Whole Time Director

DIN: 01323944

Saurav Gupta

Saurav Gupta

Whole Time Director

DIN: 07106619

Saurav Gupta

Wholetime Director

DIN - 07106619



PLACE : JAIPUR

DATE : 23.05.2022



BELLA CASA FASHION & RETAIL LIMITED
STANDALONE BALANCE SHEET
AS AT 31st March, 2022

| | Rs. In Lakhs | |
|--|--|--|
| Particulars | As at 31st March, 2022 (Audited) | As at 31st March, 2021 (Audited) |
| ASSETS | | |
| Non-Current Assets | | |
| (a) Property, Plant and Equipment | 1,455.03 | 1,203.10 |
| (b) Capital Work-In-Progress | 12.00 | 148.71 |
| (c) Right of use assets | 207.19 | 250.14 |
| (d) Intangible Assets | 10.84 | 13.31 |
| (e) Financial Assets | - | - |
| (i) Investments | 0.15 | 0.15 |
| (ii) Other Financial Assets | 45.98 | 145.16 |
| Sub-total - Non-Current Assets | 1,731.18 | 1,760.56 |
| Current Assets | | |
| (a) Inventories | 8,142.38 | 7,712.81 |
| (b) Financial Assets | - | - |
| (i) Investments | 43.54 | - |
| (ii) Trade Receivables | 5,033.74 | 4,274.38 |
| (iii) Cash and Cash Equivalents | 14.87 | 305.84 |
| (iv) Bank balances other than above (iii) | 1,080.84 | 761.47 |
| (v) Other Financial Assets | 10.05 | 2.86 |
| (c) Income Tax Asset (Net) | 0.28 | - |
| (d) Other Current Assets | 193.09 | 363.15 |
| Sub-total - Current Assets | 14,518.78 | 13,420.52 |
| Assets held for sale | 3.00 | 3.00 |
| Total Assets | 16,252.97 | 15,184.08 |
| EQUITY AND LIABILITIES | | |
| EQUITY | | |
| (a) Equity Share Capital | 1,147.50 | 1,147.50 |
| (b) Other Equity | 5,817.22 | 4,849.01 |
| Sub-total - Equity | 6,964.72 | 5,996.51 |
| LIABILITIES | | |
| Non-Current Liabilities | | |
| (a) Financial Liabilities | - | - |
| (i) Borrowings | 528.81 | 804.05 |
| (ii) Lease Liability | 178.00 | 218.94 |
| (b) Provisions | 28.00 | 27.86 |
| (c) Deferred Tax Liabilities (Net) | 72.80 | 51.05 |
| Sub-total - Non-Current Liabilities | 807.61 | 1,101.91 |
| Current Liabilities | | |
| (a) Financial Liabilities | - | - |
| (i) Borrowings | 5,064.15 | 3,814.96 |
| (ii) Lease Liability | 40.93 | 30.66 |
| (iii) Trade Payables | - | - |
| - Total Outstanding Dues of Micro Enterprises & Small Enterprises | 33.31 | 47.11 |
| - Total Outstanding Dues of Creditors other than Micro Enterprises & Small Enterprises | 3,056.02 | 3,902.93 |
| (iv) Other Financial Liabilities | 195.65 | 170.43 |
| (b) Other Current Liabilities | 40.26 | 54.16 |
| (c) Provisions | 50.31 | 46.95 |
| (d) Current Tax Liabilities (Net) | - | 18.46 |
| Sub-total - Current Liabilities | 8,480.64 | 8,085.67 |
| Total Equity and Liabilities | 16,252.97 | 15,184.08 |





BELLA CASA FASHION & RETAIL LIMITED

Regd Office : E-102,103, EPIP,Sitapura Industrial Area, Jaipur CIN: L17124RJ1996PLC011522
Tel: 0141-2771844, Email: saurav@bellacasa.in, info@bellacasa.in, website: www.bellacasa.in

STATEMENT OF STANDALONE CASH FLOWS FOR THE YEAR ENDED 31ST MARCH, 2022

(Rs. in lakhs)

| PARTICULARS | For the Year ended 31st March 2022 | | For the Year ended 31st March 2021 | |
|---|---------------------------------------|-----------------|---------------------------------------|-----------------|
| | Details | Amount | Details | Amount |
| (A) CASH FLOW FROM OPERATING ACTIVITIES:- | | | | |
| Net Profit Before Tax as per Statement of Profit and Loss | | 1,536.87 | | 735.32 |
| Adjusted for: | | | | |
| Depreciation/amortization expenses | 169.38 | | 113.26 | |
| Rent Lease Waiver | - | | (4.95) | |
| Interest on Security Deposit | 0.08 | | 0.15 | |
| Interest Received on Fixed Deposits | (50.96) | | (48.24) | |
| Actuarial Gain | - | | 16.05 | |
| Loss on Sale of Fixed Asset | - | | 1.74 | |
| Fair Value Gain on Equity Investments | (2.74) | | - | |
| Gain on Sale of equity investments | (2.89) | | - | |
| Loss on Sale of equity investments | 4.46 | | - | |
| Dividend Received | - | | (0.02) | |
| Interest Paid | 460.15 | | 312.09 | |
| | | 577.47 | | 390.08 |
| Operating Profit before Working Capital Changes | | 2,114.34 | | 1,125.40 |
| Adjusted for: | | | | |
| (Increase)/Decrease in Trade & other receivable | (621.55) | | (642.79) | |
| (Increase)/Decrease in Inventories | (429.57) | | (1,569.71) | |
| (Increase)/Decrease in Bank balances other than cash & cash equivalents | (0.06) | | (115.18) | |
| Increase/(Decrease) Trade Payables and other payables | (953.24) | | 1,944.63 | |
| | | (2,004.42) | | (383.05) |
| Cash Generated from operations | | | | |
| Income Tax Paid Inflow/(Outflow) | | (395.02) | | (173.54) |
| Net Cash Flow From Operating Activities (A) | | (285.10) | | 568.81 |
| (B) CASH FLOW FROM INVESTING ACTIVITIES | | | | |
| Purchase of Property, Plant & Equipment | (232.11) | | (261.05) | |
| Creation of Fixed Deposits | (220.13) | | 0.47 | |
| Net Change in Investments | (38.60) | | (105.93) | |
| Gain on Sale of equity investments | 2.89 | | | |
| Loss on Sale of equity investments | (4.46) | | | |
| Dividend Received | - | | 0.02 | |
| Interest Received | 50.96 | | 48.16 | |
| Net Cash used in investing activities (B) | | (441.45) | | (318.33) |
| (C) NET CASH FLOW FROM FINANCING ACTIVITIES | | | | |
| Proceeds From Borrowings | 1,249.18 | | 910.14 | |
| Repayment of Borrowings | (167.89) | | (485.08) | |
| Payment of Dividend | (154.91) | | (68.85) | |
| Finance costs paid on lease obligation | (20.90) | | (11.22) | |
| Payment of Lease Liability | (30.66) | | (4.53) | |
| Interest Paid | (439.25) | | (300.86) | |
| Net cash flow from Financing Activities (C) | | 435.57 | | 39.60 |
| Net Increase/ (Decrease) in cash and cash equivalent (A+B+C) | | (290.98) | | 290.07 |
| Opening balance of cash and cash equivalents | | 305.84 | | 15.77 |
| Closing balance of cash and cash equivalents | | 14.87 | | 305.84 |

Note:- Cash & Cash Equivalent consists of Following:-

Cash on Hand
Balance With Banks
FDR With Banks



As at 31.03.2022

| | |
|--------------------|--------------|
| Cash on Hand | 6.25 |
| Balance With Banks | 3.84 |
| FDR With Banks | 4.77 |
| Total | 14.87 |

As at 31.03.2021

| | |
|--------------------|---------------|
| Cash on Hand | 2.64 |
| Balance With Banks | 298.83 |
| FDR With Banks | 4.38 |
| Total | 305.84 |



BELLA CASA FASHION & RETAIL LIMITED

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CIN : L17124RJ1996PLC011522

Date: 23rd May, 2022

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

Sub: Declaration pursuant to Regulation 33(3) (d) of SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015 as amended.

Dear Sir,

I, Naresh Manwani, Chief Financial Officer of Bella Casa Fashion & Retail Limited (CIN: L17124RJ1996PLC0011522) having its registered office at E- 102, 103, EPIP Sitapura Industrial Area, Jaipur, 302022, hereby declare that, the Statutory Auditors of the Company, M/s Vikas Jain & Associates, (Firm Registration No. 006803C) has issued Audit Report with unmodified opinion on Audited Financial Results of the Company for the quarter and year ended 31st March, 2022.

The declaration is given in compliance of Regulation 33(3) (d) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended vide notification no. SEBI/LADNRO/GN/2016-2017/001 dated May 25, 2016 and circular No. CIR/CFD/CMD/56/2016 dated May 27, 2016.

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


Naresh Manwani
Chief Financial officer

Naresh Manwani
Chief Financial Officer