



BELLA CASA FASHION & RETAIL LTD

(Formerly Known as Gupta Fabtex Pvt. Ltd.)

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

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

CIN : L17124RJ1996PLC011522

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

Ref- BSE/2023-24/37

Date: 08th November, 2023

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

Sub: Unaudited Financial Results for the quarter and half year ended on 30th September, 2023

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 half year ended 30th September, 2023 as approved by Board of Directors of the Company at its meeting held on today Wednesday, 08th November, 2023.

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

Thanking You,

For BELLA CASA FASHION & RETAIL LIMITED

Harish Kumar Gupta
Chairman & Whole time Director
DIN:01323944



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

Review Report to
The Board of Directors,
Bella Casa Fashion & Retail Limited, Jaipur

1. We have reviewed the accompanying statement of Unaudited Standalone Financial Results of **Bella Casa Fashion & Retail Limited** ("Company") for the quarter and half year ended September 30, 2023 ("Statement") attached herewith, submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended (the "Listing Regulations").
2. The Company's Management is responsible for the preparation of the Statement in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, (Ind AS 34) "Interim Financial Reporting" 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 and in compliance with Regulation 33 of the Listing Regulations. The Statement has been approved by the Company's Board of Directors. Our responsibility is to express a conclusion on the Statement based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (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 of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. 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, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standards ('Ind AS') specified under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Listing 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

Place: Jaipur
Date : 08th November, 2023
UDIN: 23429023BGUDFI9859

(Harshit Karodia)
Partner
M. No. 429023

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 PROFIT AND LOSS ACCOUNT FOR THE QUARTER ENDED 30TH September 2023

Rs in lakhs

Particulars	Note No.	Quarter Ended			Six Months Ended		Year Ended
		30th September 2023 (Unaudited)	30th June 2023 (Unaudited)	30th September 2022 (Unaudited)	30th September 2023 (Unaudited)	30th September 2022 (Unaudited)	31st March 2023 (Audited)
Income							
Revenue from operations	24	6,418.10	4,688.40	6,568.79	11,106.50	10,982.07	20,176.32
Other income	25	8.71	10.56	9.25	19.27	24.06	53.35
Total Income		6,426.82	4,698.96	6,578.04	11,125.77	11,006.12	20,229.68
Expenses:							
Cost of materials consumed	26	2,865.80	2,161.30	2,820.87	5,027.11	5,473.71	10,078.67
Direct Manufacturing Expenses	27	2,698.61	1,878.01	2,619.76	4,576.62	4,755.32	8,618.24
Changes in inventories of finished goods and Work-in-progress	28	(84.13)	(121.27)	205.00	(205.40)	(824.01)	(1,569.69)
Employee benefits expenses	29	200.80	182.81	173.40	383.60	331.42	684.46
Finance costs	30	103.56	90.55	131.35	194.11	239.85	389.79
Depreciation and Amortisation Expenses	2	46.03	45.13	44.59	91.16	87.22	176.53
Other expenses	31	248.60	190.92	244.66	439.52	415.38	818.53
Total expenses		6,079.27	4,427.44	6,239.63	10,506.71	10,478.91	19,196.53
Profit before tax		347.55	271.51	338.41	619.06	527.22	1,033.15
Tax expense:							
Current tax		88.00	70.00	92.00	158.00	143.00	282.00
Income tax for earlier year		-	-	(0.13)	-	(0.13)	(3.14)
Deferred tax		0.70	(0.11)	(4.03)	0.59	(20.74)	(21.73)
Total Tax Expenses		88.70	69.89	87.84	158.59	122.13	257.12
Profit for the period		258.85	201.62	250.57	460.47	405.08	776.03
Other Comprehensive Income							
A. Items that will not be reclassified to profit or loss							
- Actuarial gains/(losses) on defined benefit plans		-	-	-	-	-	6.25
- Tax relating to Net actuarial gains/(losses) on defined benefit plans		-	-	-	-	-	(1.57)
B. Items that will be reclassified to profit or loss (net of tax)							
Total Other Comprehensive Income for the period		-	-	-	-	-	4.67
Total Comprehensive Income for the period (Comprising Profit and Other Comprehensive Income for the year)		258.85	201.62	250.57	460.47	405.08	780.70
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
Earnings per equity share: (Face value per Equity Share of Rs. 10 each) (In Rs.)	33						
(1) Basic		2.26	1.76	2.18	4.01	3.53	6.80
(2) Diluted		2.26	1.76	2.18	4.01	3.53	6.80

See accompanying Notes to the Financial Results.

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STANDALONE BALANCE SHEET

AS AT 30th September, 2023

Rs in Lakhs

Particulars	Note No.	As at 30th September, 2023 (Unaudited)	As at 31st March, 2023 (Audited)
ASSETS			
Non-Current Assets			
(a) Property, Plant and Equipment	2	1,542.26	1,522.33
(b) Capital Work-In-Progress	2	36.69	-
(c) Right of use assets	2A	142.77	164.24
(d) Intangible Assets	3	12.52	13.54
(e) Financial Assets			
(i) Investments	4	0.15	0.15
(ii) Other Financial Assets	5	48.15	46.88
(f) Other Non-Current Assets			
Sub-total - Non-Current Assets		1,782.54	1,747.14
Current Assets			
(a) Inventories	6	9,391	8,888.32
(b) Financial Assets			
(i) Investments	7	58.92	42.61
(ii) Trade Receivables	8	4,742.55	3,586.48
(iii) Cash and Cash Equivalents	9	10.25	16.80
(iv) Bank balances other than above (iii)	10	0.98	0.98
(v) Other Financial Assets	11	4.27	8.34
(c) Income Tax Asset (Net)	23	-	-
(d) Other Current Assets	12	107.57	93.10
Sub-total - Current Assets		14,315.99	12,636.63
Total Assets		16,098.53	14,383.77
EQUITY AND LIABILITIES			
EQUITY			
(a) Equity Share Capital	13	1,147.50	1,147.50
(b) Other Equity	14	6,872.50	6,412.41
Sub-total - Equity		8,020.00	7,559.91
LIABILITIES			
Non-Current Liabilities			
(a) Financial Liabilities			
(i) Borrowings	15	9.36	211.08
(ii) Lease Liability		118.78	141.79
(b) Provisions	16	31.65	31.65
(c) Deferred Tax Liabilities (Net)	17	53.22	52.64
Sub-total - Non-Current Liabilities		213.01	437.16
Current Liabilities			
(a) Financial Liabilities			
(i) Borrowings	18	4,082.78	3,543.89
(ii) Lease Liability		44.46	41.40
(iii) Trade Payables	19		
- Total Outstanding Dues of Micro Enterprises & Small Enterprises		25.74	14.78
- Total Outstanding Dues of Creditors other than Micro Enterprises & Small Enterprises		3,210.98	2,560.97
(iv) Other Financial Liabilities	20	324.90	134.67
(b) Other Current Liabilities	21	85.60	18.80
(c) Provisions	22	62.00	54.00
(d) Current Tax Liabilities (Net)	23	29.07	18.20
Sub-total - Current Liabilities		7,865.53	6,386.71
Total Equity and Liabilities		16,098.53	14,383.77

CASH FLOW STATEMENT

FOR THE HALF YEAR ENDED 30th September, 2023

Rs in Lakhs

PARTICULARS	For the Period ended 30th September 2023		For the ended 30th september 2022	
	Details	Amount	Details	Amount
(A) CASH FLOW FROM OPERATING ACTIVITIES:-				
Net Profit Before Tax as per Statement of Profit and Loss		619.06		527.22
Adjusted for:				
Depreciation/amortization expenses	91.16		87.22	
Interest on Security Deposit	(0.31)		(0.02)	
Interest Received on Fixed Deposits	(0.86)		(16.88)	
Provision For Bad & Doubtful Debts			14.00	
Fair Value Gain on Equity Instruments	(13.25)		(1.84)	
Long Term Capital Gain on Equity Investments	(1.14)		-	
Short Term Capital Gain on Equity Investments	(3.19)		(0.74)	
Short Term Capital Loss on Equity Investments	0.37		3.54	
Dividend Received	(0.53)		(0.12)	
Interest Paid	186.38		229.53	
		258.64		314.68
Operating Profit before Working Capital Changes		877.70		841.90
Adjusted for:				
(Increase)/Decrease in Trade & other receivable	(1,166.48)		(684.67)	
(Increase)/Decrease in Inventories	(503.12)		(261.84)	
(Increase)/Decrease in Bank balances other than cash & cash equivalents	-		(10.17)	
Increase/(Decrease) Trade Payables and other payables	925.99		945.62	
		(743.61)		(11.05)
Cash Generated from operations				-
Income Tax Paid Inflow/(Outflow)		(147.12)		(116.56)
Net Cash Flow From Operating Activities (A)		(13.03)		714.29
(B) CASH FLOW FROM INVESTING ACTIVITIES				
Purchase of Property, Plant & Equipment	(125.67)		(103.10)	
Creation of Fixed Deposits	(0.96)		785.33	
Investment in Girik Investments	(3.06)		(3.66)	
Gain on Sale of equity investments	4.32		-	
Loss on Sale of equity investments	(0.37)		-	
Dividend Received	0.53		-	
Interest Received	0.86		16.88	
Net Cash used in investing activities (B)		(124.35)		695.45
(C) NET CASH FLOW FROM FINANCING ACTIVITIES				
Proceeds From Borrowings	637.17		(2.84)	
Repayment of Borrowings	(300.00)		(161.06)	
Payment of Dividend	-		(104.42)	
Finance costs paid on lease obligation	(7.85)		(9.42)	
Payment of Lease Liability	(19.96)		(17.20)	
Interest Paid	(178.53)		(220.11)	
Net cash flow from Financing Activities (C)		130.83		(515.06)
Net Increase/ (Decrease) in cash and cash equivalent (A+B+C)		(6.55)		894.68
Opening balance of cash and cash equivalents		16.80		14.87
Closing balance of cash and cash equivalents		10.25		909.55

+Notes:

1. The above standalone financial results have been prepared in accordance with Indian Accounting Standards as prescribed under Section 133 of the Companies Act, 2013 read with the Companies (Indian Accounting standards) Rules as amended from time to time and other relevant provisions of the Act.
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 08th November, 2023. These financial results have been reviewed by Statutory Auditors as required under Regulation 33 of SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015, as amended.
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 retailing 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. Board of Director has declared an interim dividend of Rs.0.80 per equity share in its meeting held on 08th Nov 2023.
6. 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>.
7. Figures for the previous periods have been regrouped wherever necessary.

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: 08th November, 2023