



# 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 : U17124RJ1996PLC011522

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

To,  
General Manager,  
Department of Corporate Services  
BSE Limited'  
P.J. Towers, Dalal Street, Fort  
Mumbai- 400 001

**Sub: Audited Financial Results for the year ended 31<sup>st</sup> March, 2017**  
**Scrip Code- 539399**

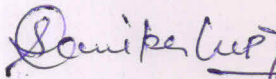
**Dear Sir/Ma'am,**

In terms of Regulation 33 of the SEBI (Listing Obligation & Disclosure Requirements) Regulations, 2015, we are enclosing Audited Financial Results along with the Auditors Report for the year ended 31<sup>st</sup> March, 2017 as approved by Board of Directors of the Company at its meeting held on 15<sup>th</sup> May, 2017.

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' REPORT

**TO BOARD OF DIRECTORS OF BELLA CASA FASHION AND RETAIL LIMITED**

**Auditor's Report on Half yearly/Annual Financial Results of the Company pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015**

1. We have audited the accompanying Statement of Financial Results for the year ended 31<sup>st</sup> March, 2017 of Bella Casa Fashion and Retail Limited ("the Company") (hereinafter referred to as "the Statement") attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

This Statement, which is the responsibility of the Company's Management and approved by the Board of Directors, has been compiled from the related Financial Statements which has been prepared in accordance with the Accounting Standards prescribed under Section 133 of the Companies Act, 2013 read with the relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to express an opinion on the Statement based on our audit of such financial statements.

2. We conducted our audit in accordance with the Standard on Auditing issued by the Institute of Chartered Accountants of India. Those standards require that we comply with the ethical requirement and plan and perform the audit to obtain reasonable assurance about whether the Statement is free from material misstatement.

An audit involves performing procedure to obtain audit evidence about the amounts and the disclosures in the Statement. The procedures selected depend on the auditor's judgment, including the assessment of risk of material misstatement of the Statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Company's preparation and fair presentation of the Statement in order to design audit procedure that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by the Management, as well as evaluating the overall presentation of the Statement. We believe that audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.







3. Based on our audit conducted as above, in our opinion and to the best of our information and according to the explanations given to us, the Statement read together with Notes thereon;
- is presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 in this regard; and
  - gives a true and fair view in conformity with the Accounting Standards and other accounting principles generally accepted in India of the net profits and other financial information of the Company for the year ended 31<sup>st</sup> March 2017.
4. The statement includes the figures for the half year ended 31st March 2017 arrived at by reducing the published figures for the half year ended 30th September 2016 from the audited figures in respect of the full financial year ended 31st March 2017 and the figures for the half year ended 31st March 2016 arrived at by reducing the estimated figures for the half year ended 30th September 2015 as arrived while publishing results for half year ended 30th September 2016 from the audited figures in respect of the full financial year ended 31st March 2016.

For **KALANI & COMPANY**  
Chartered Accountants  
FRN- 000722C

*Bhupender*

[Bhupender Mantri]  
Partner  
M. No. 108170



Place: Jaipur  
Dated: 15<sup>th</sup> May, 2017

## BELLA CASA FASHION & RETAIL LIMITED

CIN: L17124RJ1996PLC011522

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

Phone: 0141-6500271, 6500277

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

Rs. In lacs, except per share data

### STATEMENT OF AUDITED FINANCIAL RESULTS FOR THE YEAR ENDED 31ST MARCH, 2017

	Particulars (Refer Notes Below)	Half Year Ended			Year Ended	
		31-Mar-17	30-Sep-16	31-Mar-16	31-Mar-17	31-Mar-16
		Audited	Un Audited	Audited	Audited	Audited
<b>1</b>	<b>Income from operations</b>					
	(a) Net sales/income from operations (Net of excise duty)	5,445.74	6,024.64	3,988.23	11,470.38	8,525.25
	(b) Other operating income	5.06	24.78	1.01	29.84	1.01
	<b>Total income from operations (net)</b>	<b>5,450.80</b>	<b>6,049.42</b>	<b>3,989.24</b>	<b>11,500.22</b>	<b>8,526.26</b>
<b>2</b>	<b>Expenses</b>					
	(a) Cost of materials consumed	3,085.48	3,518.70	2,196.626	6,604.18	5,047.30
	(b) Purchases of stock-in-trade	-	-	-	-	-
	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	(789.73)	(379.77)	(227.95)	(1,169.50)	(670.51)
	(d) Job Work and Printing/Dying Charges	1,483.44	1,559.13	1,137.70	3,042.58	2,446.94
	(e) Employee benefits expense	301.03	279.13	252.50	580.16	522.65
	(f) Depreciation and amortisation expense	30.16	27.73	28.42	57.90	52.57
	(g) Power & Fuel	26.84	30.39	26.00	57.22	53.02
	(h) Rebate & Discounts	101.69	73.11	56.32	174.80	115.10
	(i) Commission	511.17	469.98	116.64	981.16	120.70
	(j) Other expenses	189.88	165.72	152.31	355.60	300.31
	<b>Total expenses</b>	<b>4,939.96</b>	<b>5,744.13</b>	<b>3,738.57</b>	<b>10,684.09</b>	<b>7,988.08</b>
<b>3</b>	<b>Profit from operations before other income, finance costs and exceptional items (1-2)</b>	<b>510.84</b>	<b>305.29</b>	<b>250.67</b>	<b>816.13</b>	<b>538.18</b>
<b>4</b>	Other income	1.72	0.93	0.71	2.65	3.92
<b>5</b>	<b>Profit from ordinary activities before finance costs and exceptional items (3 + 4)</b>	<b>512.56</b>	<b>306.22</b>	<b>251.38</b>	<b>818.78</b>	<b>542.10</b>
<b>6</b>	Finance costs	160.61	155.26	149.10	315.88	325.03
<b>7</b>	<b>Profit from ordinary activities after finance costs but before exceptional items (5 - 6)</b>	<b>351.95</b>	<b>150.95</b>	<b>102.28</b>	<b>502.90</b>	<b>217.07</b>
<b>8</b>	Exceptional items	0.38	0.38	0.38	0.76	0.76
<b>9</b>	<b>Profit from ordinary activities before tax (7 + 8)</b>	<b>352.33</b>	<b>151.33</b>	<b>102.66</b>	<b>503.66</b>	<b>217.83</b>
<b>10</b>	Tax expense					
	a) Current year tax	127.76	48.26	33.28	176.02	73.94
	b) Deferred tax	(0.01)	0.85	2.57	0.84	5.13
<b>11</b>	<b>Net Profit from ordinary activities after tax (9 - 10)</b>	<b>224.58</b>	<b>102.22</b>	<b>66.81</b>	<b>326.80</b>	<b>138.76</b>
<b>12</b>	Extraordinary items			-	-	-
<b>13</b>	<b>Net Profit for the period (11 - 12)</b>	<b>224.58</b>	<b>102.22</b>	<b>66.81</b>	<b>326.80</b>	<b>138.76</b>
<b>14</b>	<b>Paid-up equity share capital (Face Value of the Share - Rs. 10/- Per Share)</b>	<b>921.5</b>	<b>921.50</b>	<b>921.50</b>	<b>921.50</b>	<b>921.50</b>
<b>15</b>	<b>Reserve excluding Revaluation Reserves</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>598.08</b>	<b>272.04</b>
<b>16</b>	<b>Earnings per share of Rs. 10/- each (in Rs)</b>					
	(a) Basic	2.44	1.11	0.74	3.55	1.76
	(b) Diluted	2.44	1.11	0.74	3.55	1.76



*Aty Shukts*

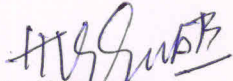
*Saurav*



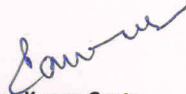
**Notes**

- 1 The above results were reviewed by the Audit Committee and approved by the Board of Directors at their meetings held on 15th May, 2017.
- 2 The figures for the half year ended 31st March 2017 have been arrived at by reducing the published figures for the half year ended 30th September 2016 from the audited figures in respect of the full financial year ended 31st March 2017. Figures for the half year ended 31st March 2016 have been arrived at by reducing the estimated figures for the half year ended 30th September 2015 as arrived while publishing results for half year ended 30th September 2016 from the audited figures in respect of the full financial year ended 31st March 2016.
- 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 The Company had issued 47,15,000 number of bonus equity shares of Face Value Rs. 10/- each during the previous year(2015-16) on at a ratio of 2.3:1 (i.e. 2.3 equity shares for every one equity share held) by capitalization of surplus. The Company had made an Initial Public Offer of 24,50,000 number of Equity Shares of Rs. 10/- each during the previous year at a price of Rs. 14/- each and allotment was made on 16th October, 2015. As per objects stated in prospectus funds raised from IPO of Rs 343 Lacs have been utilized for meeting the working capital requirement and share issue expenses.
- 5 The figures of the corresponding previous year / periods have been restated/regrouped wherever necessary to make them comparable.

For **BELLA CASA FASHION & RETAIL LIMITED**



**Harish Kumar Gupta**  
Chairman & Whole Time Director  
DIN: 01323944



**Pawan Kumar Gupta**  
Managing Director  
DIN: 01543446



Place: Jaipur  
Date: 15-May-2017



# BELLA CASA FASHION & RETAIL LIMITED

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

## STATEMENT OF ASSETS AND LIABILITIES

		Rs. In lacs	
Particulars			
			As at 31st March, 2017
		As at 31st March, 2016	
		Audited	Audited
<b>A</b>	<b>EQUITY AND LIABILITIES</b>		
<b>1</b>	<b>Shareholders' funds</b>		
	(a) Share capital	921.50	921.50
	(b) Reserves and surplus	598.08	272.04
	<b>Sub-total - Shareholders' funds</b>	<b>1,519.58</b>	<b>1,193.54</b>
<b>2</b>	<b>Non-current liabilities</b>		
	(a) Long-term borrowings	13.40	274.90
	(b) Deferred tax liabilities (net)	29.91	29.05
	(c) Long-term provisions	64.67	57.60
	<b>Sub-total - Non-Current Liabilities</b>	<b>107.97</b>	<b>361.56</b>
<b>3</b>	<b>Current liabilities</b>		
	(a) Short-term borrowings	2,884.84	2,166.28
	(b) Trade payables	2,908.21	1,276.83
	(c) Other current liabilities	196.83	148.91
	(d) Short-term provisions	72.17	16.24
	<b>Sub-total - Current Liabilities</b>	<b>6,062.05</b>	<b>3,608.26</b>
	<b>TOTAL - EQUITY AND LIABILITIES</b>	<b>7,689.60</b>	<b>5,163.36</b>
<b>B</b>	<b>ASSETS</b>		
<b>1</b>	<b>Non-current assets</b>		
	(a) Property, plant and equipment	592.41	556.95
	(b) Capital work in progress	13.82	-
	(c) Intangible assets	4.10	3.75
	(d) Non-current investments	0.15	0.15
	(e) Long-term loans and advances	22.81	24.25
	(f) Other non-current assets	-	-
	<b>Sub-total - Non-current assets</b>	<b>633.29</b>	<b>585.10</b>
<b>2</b>	<b>Current assets</b>		
	(a) Inventories	4,514.35	3,096.71
	(b) Trade receivables	2,362.34	1,337.93
	(c) Cash and cash equivalents	85.10	52.22
	(d) Short Term Loans and Advances	80.56	75.78
	(e) Other current assets	13.96	15.61
	<b>Sub-total - Current assets</b>	<b>7,056.31</b>	<b>4,578.25</b>
	<b>TOTAL - ASSETS</b>	<b>7,689.60</b>	<b>5,163.36</b>



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## EXTRACT OF AUDITED FINANCIAL RESULTS FOR THE YEAR ENDED 31ST MARCH, 2017

Rs. In lacs, except per share data

Particulars	Year ended	Year ended
	31-Mar-17	31-Mar-16
	Audited	Audited
Total Income from Operations (net)	11,500.22	8,526.26
Net Profit after tax	326.80	138.76
Equity Share Capital	921.50	921.50
Reserves (excluding Revaluation Reserve as shown in the Balance Sheet of previous year)	598.08	272.04
<b>Earnings per share (of Rs. 10/- each) (not annualised):</b>		
(a) Basic	3.55	1.76
(b) Diluted	3.55	1.76

### Note:

1. The above is an extract of the detailed format of financial results for the year ended 31st March, 2017 filed with the Stock Exchanges under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. The full format of the aforesaid audited financial results are available on the Stock Exchange websites, [www.bseindia.com](http://www.bseindia.com) and on the Company's website [www.bellacasa.in](http://www.bellacasa.in).
2. The above results were reviewed by the Audit Committee and approved by the Board of Directors of the Company at their meeting held on 15 May, 2017.
3. There are no extra ordinary item during the above years.

For BELLA CASA FASHION & RETAIL LIMITED



Place: Jaipur

Date: 15-May-2017

(Pawan Kumar Gupta)

Managing Director

DIN : 01543446



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(Formerly Known as Gupta Fabtex Pvt. Ltd.)

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

To,  
General Manager,  
Department of Corporate Services  
BSE Limited'  
P.J. Towers, Dalal Street, Fort  
Mumbai- 400 001

Subject:- Declaration pursuant to Regulation 33(3)(d) of SEBI (Listing Obligation & Disclosure Requirements) Regulations, 2015 as amended.

Scrip Code- 539399

Dear Sir,



I, Naresh Manwani, Chief financial Officer of Bella Casa Fashion & Retail Limited (CIN: L17124RJ1996PLC011522) 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 Kalani & Company, (Firm Registration No. 000722C) has issued Audit Report with unmodified opinion on Audited Financial Results of the Company for the year ended 31<sup>st</sup> March, 2017.

This declaration is given in compliance to regulation 33(3) (d) of the SEBI (Listing Obligation & Disclosure Requirements) Regulations, 2015 as amended vide notification No. SEBI/LAD-NRO/GN/2016-2017/001 dated May 25, 2016 and circular No. CIR/CFD/CMD/56/2016 dated May 27, 2016.

Kindly take the same on Record

Yours faithfully,

**For Bella Casa Fashion & Retail Limited**

Naresh Manwani

Chief Financial Officer