



# 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/2020-21/48

Date: January 27, 2021

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

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

**Sub:** Unaudited Financial Results for the quarter and nine months ended on December 31, 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 and nine months ended on December 31, 2020 as approved by Board of Directors of the Company at its meeting held on today Wednesday, 27<sup>th</sup> January, 2021.

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





**VIKAS JAIN & ASSOCIATES**  
**CHARTERED ACCOUNTANTS**

INDEPENDENT AUDITORS' REVIEW REPORT ON THE UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED 31<sup>TH</sup> DECEMBER, 2020

**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 Nine months ended December 31, 2020 ("Statement") prepared 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. The 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 thereunder and other accounting principles generally accepted in India. Our responsibility is to issue a report on these financial Statements based on our review.
3. We have conducted our review 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.
4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement of unaudited financial results read with notes thereon, prepared in accordance with applicable Indian Accounting Standards specified under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other recognised accounting practices and policies 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.

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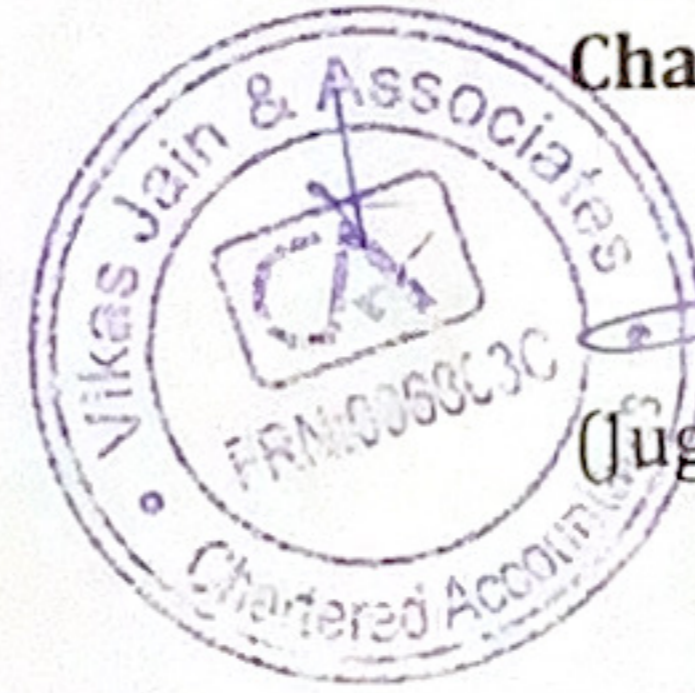
**VIKAS JAIN & ASSOCIATES**  
**CHARTERED ACCOUNTANTS**

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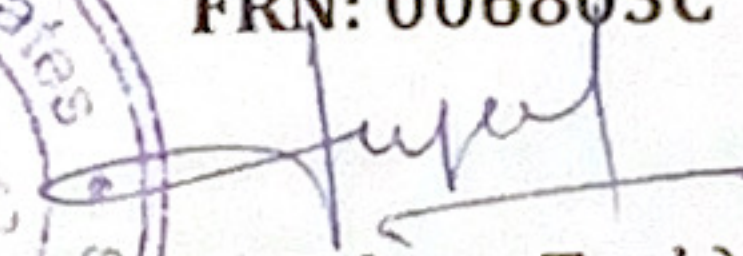
5. **Emphasis of Matter:** We draw attention to Note No 4 & 5 of the statement, which states that the results for the quarter and Nine months ended 31-Dec-2020 are not comparable with those for the previous quarters and Nine months and the impact of Covid-19 pandemic on the operations of the company respectively.

Our conclusion is not modified in respect of these matters.

Place: Jaipur  
Date: 27<sup>th</sup> January, 2021  
UDIN: 21424524AAAAAG9705



For Vikas Jain & Associates  
**Chartered Accountants**  
FRN: 006803C

  
(Jugal Kishore Tank)  
Partner  
M. No. 424524



## BELLA CASA FASHION & RETAIL LIMITED

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

STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED 31st DECEMBER, 2020

(Amount in lakhs except earning per share)

Sl. No.	Particulars	Quarter Ended			Nine months Ended		Year Ended
		31st December, 2020 (Unaudited)	30th September, 2020 (Unaudited)	31st December, 2019 (Unaudited)	31st December, 2020 (Unaudited)	31st December, 2019 (Unaudited)	31st March 2020 (Audited)
I	<b>Income</b>						
	Revenue from operations	5,348.70	2,298.99	3,848.70	7,888.43	12,769.01	16,314.23
	Other income	19.81	11.08	12.06	43.58	27.74	39.49
	<b>Total Income (I)</b>	<b>5,368.50</b>	<b>2,310.07</b>	<b>3,860.76</b>	<b>7,932.01</b>	<b>12,796.75</b>	<b>16,353.72</b>
II	<b>Expenses:</b>						
	Cost of materials consumed	2,468.82	1,552.26	1,942.54	4,024.19	6,197.55	8,105.23
	Direct Manufacturing Expenses	1,852.74	830.41	1,731.74	2,759.09	4,760.68	6,332.53
	Changes in inventories of finished goods and Work-in-progress	180.52	(419.44)	(504.12)	(76.37)	(379.26)	(824.84)
	Employee benefits expense	108.10	65.56	108.21	189.95	301.43	394.65
	Finance costs	82.75	67.50	93.19	239.53	325.61	482.38
	Depreciation and Amortisation Expense	26.68	26.55	30.20	80.60	83.41	109.84
	Other expenses	127.30	78.94	125.38	239.43	411.88	543.35
	<b>Total expenses (II)</b>	<b>4,846.91</b>	<b>2,201.77</b>	<b>3,527.14</b>	<b>7,456.42</b>	<b>11,701.28</b>	<b>15,143.13</b>
III	<b>Profit before tax (I-II)</b>	<b>521.59</b>	<b>108.30</b>	<b>333.62</b>	<b>475.59</b>	<b>1,095.46</b>	<b>1,210.59</b>
IV	<b>Tax expense:</b>						
	Current tax	120.00	-	84.72	120.00	278.26	306.35
	Deferred tax	1.23	0.01	11.24	3.08	1.03	(9.18)
	Income tax for earlier year	-	-	(0.16)	-	0.09	0.34
	<b>Total Tax Expenses (IV)</b>	<b>121.23</b>	<b>0.01</b>	<b>95.81</b>	<b>123.08</b>	<b>279.38</b>	<b>297.51</b>
V	<b>Profit after tax (III - IV)</b>	<b>400.36</b>	<b>108.30</b>	<b>237.82</b>	<b>352.51</b>	<b>816.08</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
	- Tax relating to Net actuarial gains/(losses) on defined benefit plans	-	-	-	-	-	(1.11)
		-	-	-	-	-	-
	<b>Total Other Comprehensive Income for the period</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</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>400.36</b>	<b>108.30</b>	<b>237.82</b>	<b>352.51</b>	<b>816.08</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>	<b>1,147.50</b>	<b>1,147.50</b>
IX	<b>Other equity excluding revaluation reserve as per Balance Sheet</b>						<b>4,366.41</b>
X	<b>Earnings per equity share: (Face value per Equity Share of Rs. 10 each) (Not Annualised except for March)</b>						
	(1) Basic (in Rs)	3.49	0.94	2.07	3.07	7.11	7.98
	(2) Diluted (in Rs)	3.49	0.94	2.07	3.07	7.11	7.98

See accompanying Notes to the Financial Results.

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

For BELLA CASA FASHION & RETAIL LIMITED

For BELLA CASA FASHION & RETAIL LIMITED

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

Gaurav Gupta  
Whole Time Director  
DIN: 07106587

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



*Vikas Jain*

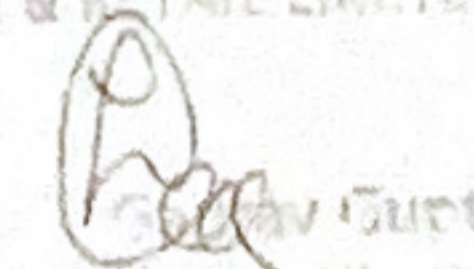
Notes :

- 1 The unaudited financial results have been reviewed and recommended by the Audit Committee in its meeting held on January 27, 2021. They have been approved and taken on record by the Board of Directors of the company in its meeting held on January 27, 2021. The financial results of the Company have been prepared in accordance with the Indian Accounting Standards (Ind AS) as prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and the other accounting principles generally accepted in India. The unaudited financial results for the quarter and Nine months ended December 31, 2020 have been subjected to limited review by the Statutory Auditors.
- 2 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.
- 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 outbreak of COVID-19 globally and resultant lockdown/ travel restrictions in many countries, including India, has adversely impacted the company's operations and financial results for the quarter and Nine months ended December 31, 2020. The results for the quarter and Nine months ended December 31, 2020 are, therefore, not comparable with those for the previous quarters and Nine months.
- 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 The Code on Social Security, 2020 ('Code') relating to employee benefits during employment and post-employment benefits received Indian Parliament approval and Presidential assent in September 2020. The Code has been published in the Gazette of India. However, the date on which the Code will come into effect has not been notified. The Company will assess the impact of the Code when it comes into effect and will record any related impact in the period the Code becomes effective.
- 7 Board of Directors in the meeting held on January 27, 2021 declared an Interim Dividend of Rs. 0.60 per equity share of Rs. 10 each.
- 8 Figures for the previous period have been regrouped/reclassified wherever necessary, to conform to current period's classification.
- 9 The above Results are available on the website of BSE Limited <http://www.bseindia.com> and on the website of the Company <http://www.bellacasa.in>.

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

  
Gaurav Gupta  
Whole Time Director  
DIN: 07106587

Place : Jaipur  
Date: 27-01-2021

