

BELLA CASA FASHION & RETAIL LTD

(Formerly Known as Gupta Fabtex Pvt. Ltd.)
Importers, Manufacturer & Exporters of:
Home Furnishing, Garment & Fabrics

Ph.: 0141-6500271 E-mail: info@bellacasa.in Website: www.bellacasa.in

CIN: U17124RJ1996PLC011522

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

Date: November 14, 2016

Ref-BSE/2016-17/22

To, Listing Department, Bombay Stock Exchange Limited Floor 25, PJ Tower, Dalal Street, Mumbai – 400 001

Sub: Outcome of the Meeting of Board of Directors held on 14th November, 2016

Scrip Code- 539399

Dear Sir/Ma'am,

This is to inform you that meeting of Board of Directors of the Company held on Monday, 14th November, 2016 at registered office of the Company at 03:00 P.M. and the following business transacted at the meeting:

 Consideration and approval of unaudited Financial Results along with limited review report for the half year ended September 30, 2016.

In this regard the following documents are attached:-

 Unaudited financial results for the half year ended 30th September, 2016 along with the Limited Review report of the Statutory Auditors.

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

Sonika Gupta
Company Secretary cum Compliance Officer
Company Secretary & Compliance Officer

Membership No.: A38676

BELLA CASA FASHION & RETAIL LIMITED

CIN: U17124RJ1996PLC011522

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

Phone: 0141-6500271, 6500277

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

STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE HALF YEAR ENDED 30TH SEPTEMBER, 2016

Rs. In Lacs, except per share data

Half Year Ended Year Ended

| SI. | Particulars | 30-Sep-16 | 31-Mar-16 | 30-Sep-15 | 31-Mar-16 |
|-------|--|------------|---------------|------------|-----------|
| No. | (Refer Notes Below) | Un Audited | Un Audited | Un Audited | Audited |
| 1 | Income from operations | | | | |
| | (a) Net sales/income from operations (Net of excise duty) | 6,024.64 | 3,988.23 | 4,537.02 | 8,525.25 |
| | (b) Other operating income | 24.78 | 1.01 | - | 1.01 |
| | Total income from operations (net) | 6,049.42 | 3,989.24 | 4,537.02 | 8,526.26 |
| 2 | Expenses | | | | |
| | (a) Cost of materials consumed | 3,518.70 | 2,196.63 | 2,836.61 | 5,033.24 |
| | (b) Purchases of stock-in-trade | := | - | - | - |
| | (c) Changes in inventories of finished goods, work-in- progress and stock-in-trade | (379.77) | (227.95) | (428.50) | (656.45) |
| | (d) Job Work and Printing/Dying Charges | 1,559.13 | 1,137.70 | 1,309.23 | 2,446.94 |
| | (e) Employee benefits expense | 279.13 | 252.50 | 270.15 | 522.65 |
| | (f) Depreciation and amortisation expense | 27.73 | 28.42 | 24.15 | 52.57 |
| | (g) Power & Fuel | 30.39 | 26.00 | 27.02 | 53.02 |
| | (h) Rebate & Discounts | 73.11 | 56.32 | 58.78 | 115.10 |
| | (i) Commission | 469.98 | 116.64 | 4.05 | 120.70 |
| | (j) Other expenses | 165.72 | 152.31 | 148.00 | 300.31 |
| | Total expenses | 5,744.13 | 3,738.57 | 4,249.50 | 7,988.07 |
| 3 | Profit from operations before other income, finance costs and exceptional items (1-2) | 305.29 | 250.67 | 287.52 | 538.19 |
| 4 | Other income | 0.93 | 0.71 | 3.21 | 3.92 |
| 5 | Profit from ordinary activities before finance costs and exceptional items (3 + 4) | 306.22 | 251.38 | 290.73 | 542.11 |
| 6 | Finance costs | 155.26 | 149.10 | 175.93 | 325.03 |
| 7 | Profit from ordinary activities after finance costs but before exceptional items (5 - 6) | 150.95 | 102.28 | 114.80 | 217.08 |
| 8 | Exceptional items | 0.38 | 0.38 | 0.38 | 0.76 |
| 9 | Profit from ordinary activities before tax (7 + 8) | 151.33 | 102.66 | 115.18 | 217.84 |
| 10 | Tax expense | | | | |
| | a) Current year tax | 48.26 | 33.28 | 40.65 | 73.94 |
| | b) Deferred tax | 0.85 | 2.57 | 2.57 | 5.13 |
| 11 | Net Profit from ordinary activities after tax (9 - 10) | 102.22 | 66.81 | 71.96 | 138.77 |
| 12 | Extraordinary items | | 60 - 0 | - | - |
| 13 | Net Profit for the period (11 - 12) | 102.22 | 66.81 | 71.96 | 138.77 |
| 14 | Paid-up equity share capital (Face Value of the Share - Rs. 10/- Per Share) | 921.50 | 921.50 | 676.50 | 921.50 |
| 15 | Reserve excluding Revaluation Reserves as per balance sheet of previous accounting year | - | - | 8 | 272.04 |
| 16.i | Farnings per share (before extraordinary items) | | | | D |
| | (a) Basic | 1.11 | 0.74 | 1.06 | 1.76 |
| | (b) Diluted | 1.11 | 0.74 | 1.06 | 1.76 |
| 16.ii | Earnings per share (after extraordinary items) (of Rs. 10/- | | | | 15 17 |
| _ | (a) Paris | 1.11 | 0.74 | 1.06 | 1.76 |
| | (a) Basic | 1.11 | 0.74 | 1.00 | 1.70 |





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STATEMENT OF ASSETS AND LIABILITIES

| | | As at 30th September, | Rs. In lac | |
|---|---|-----------------------|------------|--|
| | Particulars | 2016 | 2016 | |
| | | Un Audited | Audited | |
| A | EQUITY AND LIABILITIES | | | |
| 1 | Shareholders' funds | | | |
| | (a) Share capital | 921.50 | 921.50 | |
| | (b) Reserves and surplus | 373.88 | 272.04 | |
| | (c) Money received against share warrants | = | F | |
| | Sub-total - Shareholders' funds | 1,295.38 | 1,193.54 | |
| 2 | Share application money pending allotment | - | | |
| 3 | Non-current liabilities | | | |
| | (a) Long-term borrowings | 330.38 | 274.90 | |
| | (b) Deferred tax liabilities (net) | 29.90 | 29.05 | |
| | (c) Long-term provisions | 59.60 | 57.60 | |
| | Sub-total - Non-Current Liabilities | 419.89 | 361.56 | |
| 4 | Current liabilities | | | |
| | (a) Short-term borrowings | 2,509.24 | 2,149.97 | |
| | (b) Trade payables | 2,702.24 | 1,276.83 | |
| | (c) Other current liabilities | 153.66 | 165.22 | |
| _ | (d) Short-term provisions | 24.50 | 16.24 | |
| | Sub-total - Current Liabilities | 5,389.64 | 3,608.26 | |
| | TOTAL - EQUITY AND LIABILITIES | 7,104.91 | 5,163.36 | |
| В | ASSETS | | | |
| 1 | Non-current assets | 2 | | |
| | (a) Fixed assets | 589.17 | 560.70 | |
| | (b) Non-current investments | 0.15 | 0.15 | |
| | (c) Long-term loans and advances | 25.05 | 24.25 | |
| | (d) Other non-current assets | - | | |
| _ | Sub-total - Non-current assets | 614.37 | 585.10 | |
| 2 | Current assets | | | |
| | (a) Inventories | 3,715.48 | 3,096.72 | |
| | (b) Trade receivables | 2,600.67 | 1,337.93 | |
| | (c) Cash and cash equivalents | 87.40 | 52.22 | |
| | (d) Short Term Loans and Advances | 64.88 | 75.78 | |
| | (e) Other current assets | 22.10 | 15.61 | |
| | Sub-total - Current assets | 6,490.53 | 4,578.26 | |
| | TOTAL - ASSETS | 7,104.91 | 5,163.36 | |





Notes

- 1 The above results were reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on 14th November 2016.
- 2 The Company has got itself listed with BSE limited (SME Exchange) w.e.f. 16th October, 2015. Accordingly to the figures for the half year ended 30th September 2015 have been arrived at on estimated basis and figures for half year ended 31st March 2016 have been arrived by reducing the figure of 30th September 2015 from the Audited figure for the year ended 31st March 2016.
- 3 The Company is engaged in production of textile 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 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 343 Lacs have been utilized for meeting the working capital requirement and share issue expenses.
- 5 The figures of the corresponding previous period have been restated/regrouped wherever necessary to make them comparable.

For BELLA CASA FASHION & RETAIL LIMITED

Harish Kumar Gupta

Chairman Cum Whole Time Director

DIN: 01323944

Saurav Gupta

Whole Time Director

DIN: 07106619

ANI & CO

Place: Jaipur

Date: 14.11.2016



KALANI & CO. CHARTERED ACCOUNTANTS

Independent Auditors' Review Report

To The Board of Directors, Bella Casa Fashion and Retail Limited Jaipur

We have reviewed the accompanying statement of unaudited financial results of Bella Casa Fashion and Retail Limited ("the Company") for the half year ended 30th September 2016 prepared by the company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to issue a report on these financial statements based on our review.

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 financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

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 accounting standards specified under section 133 of Companies Act, 2013 read with Rule 7 of Companies (Accounts) Rules, 2014 and other recognized accounting practices and policies thereon has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

For KALANI & COMPANY

Chartered Accountants FRN- 000722C

[Bhupendra Mantri]

Partner M. No. 108170

Place: Jaipur Date: 14.11.2016 ANI & CO.