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/2025-26/06 Date: May 08, 2025

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

Scrip Code: 539399

Sub: Outcome under Regulation 30 of SEBI (Listing Obligations and Disclosures Requirements) Regulations 2015 ("LODR") for the Meeting of the Board of Directors of the Company held today on May 08, 2025.

Dear Sir/Madam,

Pursuant to Regulation 30 of SEBI (Listing Obligations and Disclosures Requirements) Regulations 2015, this is to inform you that in the meeting of the Board of Directors of the Company held on Thursday, May 08, 2025 at the Registered Office of the Company at inter alia:

1. Upon recommendation of the Audit Committee, the Board of Directors has approved the Audited Financial Results of the company for the quarter and year ended on March 31, 2025 along with the Statement of Assets and Liabilities and Cash Flow Statement and also the Board of Directors took note of Statutory Auditor's Report on the Audited Financial Results for the year ended on March 31, 2025 thereon. Copies of these significant documents are enclosed herewith for your perusal. (Annexure 1)
   Additionally, a Declaration pursuant to Regulation 33(3) (d) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, duly certified by Mr. Pawan Kumar Gupta, Managing Director and Mr. Naresh Manwani, Chief Financial Officer of the Company, that the Auditor's report is with unmodified opinion on Audited Financial Results of the Company for the quarter and year ended on March 31, 2025 is also enclosed. (Annexure 2)

2. Recommended a final dividend of Rs. 2.00 (Rupees Two only) per equity share i.e. 20 % per equity share of Rs. 10/- each for the financial year ended March 31, 2025, subject to the approval of shareholders at the ensuing Annual General Meeting ("AGM") of the Company.
   The above dividend, if declared by the shareholders at the ensuing AGM will be credited/dispatched within 30 days from the date of the AGM.

3. Appointment of CSM & Co., Company Secretaries as Secretarial Auditors of the company for the financial year 2025-26.
   Details as per the SEBI Circular No. SEBI/HO/CFD/CFD-PoD-l/P/CIR/2023/ 123, dated July 13, 2023, relating to the appointment of auditor of the Company is enclosed (Annexure-3)

4. Considered and approved the increase in remuneration payable to Mr. Harish Kumar Gupta (DIN: 01323944), Chairman & Whole-Time Director, with effect from May 08, 2025, for the remainder of his existing term, based on the recommendation of the Nomination & Remuneration Committee, subject to the approval of the shareholders of the Company.

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5. Considered and approved the increase in remuneration payable to Mr. Pawan Kumar Gupta (DIN: 01543446), Managing Director, with effect from May 08, 2025, for the remainder of his existing term, based on the recommendation of the Nomination & Remuneration Committee, subject to the approval of the shareholders of the Company.

6. Considered and approved the increase in remuneration payable to Mr. Saurav Gupta (DIN: 07106619) Whole-Time Director, with effect from May 08, 2025, for the remainder of his existing term, based on the recommendation of the Nomination & Remuneration Committee, subject to the approval of the shareholders of the Company.

7. Considered and approved the increase in remuneration payable to Gaurav Gupta (DIN: 07106587) Whole-Time Director, with effect from May 08, 2025, for the remainder of his existing term, based on the recommendation of the Nomination & Remuneration Committee, subject to the approval of the shareholders of the Company.

8. Discussed and approved the listing of equity shares of the Company in the National Stock Exchange of India.

The Meeting of the Board of Directors of the company commenced at 02:30 P.M. and concluded at 06:20 P.M.

The Results along with the Auditors' Report are also being uploaded on the website of the Company. You are requested to take the same on record and acknowledge.

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

Thanking you.

For **Bella Casa Fashion & Retail Limited**

Sonika Gupta
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Sonika Gupta
Company Secretary & Compliance Officer
Place: Jaipur
Date: May 08, 2025

Independent Auditor's Report on the Quarterly and Year ended 31st March 2025 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, 2025 ("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, 2025.

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 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 annual 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 profit/ 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.

Auditor's Responsibilities for the Audit of the Standalone Financial Results

Our objectives are to obtain reasonable assurance about whether the standalone financial results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these standalone financial results.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the standalone financial results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the Company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.

- Conclude on the appropriateness of the Board of Directors use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.

- 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, 2025 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 unaudited 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 previous financial year were subjected to limited review by previous auditor.

For Kalani & Company LLP
Chartered Accountants
FRN: 000722C/C400390

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Date: 2025.05.08 18:17:44 +05'30'

[Deepak Khandelwal]
Partner
M. No. 409520

Place: Jaipur
Date: 08.05.2025
UDIN: 25409520BMHTMU4469

BELLA CASA FASHION & RETAIL LIMITED

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Tel: 0141-2771844, Email: saurav@bellacasa.in, info@bellacasa.in, website: www.bellacasa.in

Audited Standalone Financial Results for the quarter and year ended 31st March, 2025

Rs in lakhs

Particulars	Quarter Ended			Year Ended	
	31st March 2025 (Audited)	31st December 2024 (Unaudited)	31st March 2024 (Audited)	31st March 2025 (Audited)	31st March 2024 (Audited)
Income					
Revenue from operations	8,707.50	8,079.72	6,107.31	34,854.76	23,009.88
Other income	50.24	12.52	5.01	90.55	36.45
Total Income	**8,757.75**	**8,092.24**	**6,112.32**	**34,945.31**	**23,046.34**
Expenses:					
Cost of materials consumed	2,585.73	3,655.23	3,106.62	13,070.25	10,466.23
Direct Manufacturing Expenses	3,508.80	4,728.60	2,775.91	16,314.90	10,334.75
Changes in inventories of finished goods and Work-in-progress	1,484.22	(1,696.32)	(716.77)	141.06	(1,320.91)
Employee benefits expenses	224.72	196.27	193.03	869.05	772.03
Finance costs	60.05	158.36	100.91	533.43	387.80
Depreciation and Amortisation Expenses	81.07	77.61	48.02	293.52	188.57
Other expenses	288.24	472.18	184.49	1,594.18	860.49
Total expenses	**8,232.83**	**7,591.93**	**5,692.21**	**32,816.39**	**21,688.95**
Profit before tax	**524.91**	**500.31**	**420.11**	**2,128.92**	**1,357.39**
Tax expense:					
Current tax	65.00	155.00	133.00	525.00	357.00
Income tax for earlier year	3.01	-	-	3.01	(7.04)
Deferred tax	23.01	(5.69)	(19.57)	21.38	(10.78)
Total Tax Expenses	**91.03**	**149.31**	**113.43**	**549.39**	**339.17**
Profit for the Period / Year	**433.89**	**351.00**	**306.68**	**1,579.53**	**1,018.22**
Other Comprehensive Income					
A. Items that will not be reclassified to profit or loss					
- Actuarial gains/(losses) on defined benefit plans	6.69	-	3.11	6.69	3.11
- Tax relating to Net actuarial gains/(losses) on defined benefit plans	(1.68)	-	(0.78)	(1.68)	(0.78)
B. Items that will be reclassified to profit or loss (net of tax)					
Total Other Comprehensive Income for the period / year	**5.01**	**-**	**2.33**	**5.01**	**2.33**
Total Comprehensive Income for the period / year	**438.90**	**351.00**	**309.00**	**1,584.53**	**1,020.55**
Paid up Equity Share Capital (Face value of Rs. 10 each)	1,338.75	1,338.75	1,147.50	1,338.75	1,147.50
Other Equity excluding Revaluation Reserve				13,613.23	7,340.39
Earnings per equity share#: (Face value per Equity Share of Rs. 10 each) (not annualised, In Rs.)					
(1) Basic	3.28	2.74	2.49	12.43	8.23
(2) Diluted	3.28	2.74	2.49	12.43	8.23

Earnings per share for all the previous periods / year have been retrospectively. adjusted for the bonus element in respect of right issue made during the quarter ended December 31, 2024.

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BELLA CASA FASHION & RETAIL LIMITED

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STANDALONE BALANCE SHEET AS AT 31ST MARCH , 2025

Rs in Lakhs

Particulars	As at 31st March , 2025 (Audited)	As at 31st March , 2024 (Audited)
ASSETS		
Non-Current Assets		
(a) Property, Plant and Equipment	2,398.45	1,674.84
(b) Capital Work-In-Progress	-	-
(c) Right of use assets	1,237.17	121.29
(d) Intangible Assets	14.33	9.57
(e) Financial Assets		
(i) Investments	0.15	0.15
(ii) Other Financial Assets	704.53	62.64
(f) Other Non-Current Assets	102.34	-
Sub-total - Non-Current Assets	**4,456.97**	**1,868.50**
Current Assets		
(a) Inventories	10,191.97	10,204.65
(b) Financial Assets		
(i) Investments	73.80	73.04
(ii) Trade Receivables	4,928.96	3,851.37
(iii) Cash and Cash Equivalents	14.19	13.25
(iv) Bank balances other than (iii) above	1,501.05	1.00
(v) Other Financial Assets	66.57	5.53
(c) Current Tax Assets (Net)	-	-
(d) Other Current Assets	66.04	94.86
Sub-total - Current Assets	**16,842.57**	**14,243.70**
Total Assets	**21,299.54**	**16,112.20**
EQUITY AND LIABILITIES		
EQUITY		
(a) Equity Share Capital	1,338.75	1,147.50
(b) Other Equity	13,613.23	7,340.39
Sub-total - Equity	**14,951.98**	**8,487.89**
LIABILITIES		
Non-Current Liabilities		
(a) Financial Liabilities		
(i) Borrowings	-	-
(ii) Lease Liability	1,194.67	94.11
(b) Provisions	58.50	46.21
(c) Deferred Tax Liabilities (Net)	65.70	42.64
Sub-total - Non-Current Liabilities	**1,318.87**	**182.95**
Current Liabilities		
(a) Financial Liabilities		
(i) Borrowings	1,842.50	4,201.92
(ii) Lease Liability	79.92	47.68
(iii) Trade Payables		
- Total Outstanding Dues of Micro Enterprises & Small Enterprises	1,343.93	928.24
- Total Outstanding Dues of Creditors other than Micro Enterprises & Small Enterprises	1,172.53	1,853.28
(iv) Other Financial Liabilities	285.50	245.87
(b) Other Current Liabilities	186.45	47.55
(c) Provisions	59.00	55.60
(d) Current Tax Liabilities (Net)	58.87	61.21
Sub-total - Current Liabilities	**5,028.70**	**7,441.36**
Total Equity and Liabilities	**21,299.54**	**16,112.20**

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BELLA CASA FASHION & RETAIL LIMITED

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STANDALONE STATEMENT OF CASH FLOW FOR THE YEAR ENDED 31st MARCH, 2025

PARTICULARS	For the Year ended 31st March 2025		For the Year ended 31st March 2024	
			Details	Amount
(A) CASH FLOW FROM OPERATING ACTIVITES:-				
Net Profit Before Tax as per Statement of Profit and Loss		2,128.92		1,357.39
Adjusted for:				
Depreciation/amortization expenses	293.52		188.57	
Interest on Security Deposit	(0.69)		(0.63)	
Actuarial gains/(losses) on defined benefit plans (Gross of Tax)	6.69		3.11	
Loss on Sale of Property, Plant & Equipment	11.59		0.32	
Interest Received on Fixed Deposits	(58.06)		(1.66)	
Fair Value Gain on Equity Instruments	-		(18.12)	
Fair Value Loss on Equity Instruments	14.14		-	
Fair Value Gain on ROU Remasurement	(5.42)		-	
Long Term Capital Gain on Equity Investments	(10.43)		(6.34)	
Short Term Capital Gain on Equity Investments	(5.28)		(8.88)	
Short/Long Term Capital Loss on Equity Investments	-		1.04	
Dividend Received	(0.54)		(0.82)	
Interest Paid	506.26		373.90	
		751.78		530.49
Operating Profit before Working Capital Changes		**2,880.70**		**1,887.87**
Adjusted for:				
(Increase)/Decrease in Trade & other receivable	(1,109.80)		(263.84)	
(Increase)/Decrease in Inventories	12.68		(1,316.33)	
(Increase)/Decrease in Bank balances other than cash & cash equivalents	(0.05)		(0.02)	
Increase/(Decrease) Trade Payables and other payables	(70.84)		361.88	
		(1,168.01)		(1,218.31)
Cash Generated from operations				
Income Tax Paid Inflow/(Outflow)		(528.36)		(306.94)
Net Cash used in Operating Activities (A)		**1,184.34**		**362.62**
(B) CASH FLOW FROM INVESTING ACTIVITIES				
Purchase of Property, Plant & Equipment	(940.99)		(297.27)	
Sale of Property, Plant & Equipment	17.00		2.03	
Payment for Security Deposit of Lease Premises	(38.83)		(14.00)	
Loss on Sale of Property, Plant & Equipment	(102.34)		-	
Creation of Security Deposits	(2.37)		(1.13)	
Creation of Fixed Deposits	(2,100.00)		-	
Change in Advance for Investments	(14.90)		(12.31)	
Gain on Sale of equity investments	15.71		15.22	
Loss on Sale of equity investments	-		(1.04)	
Dividend Received	0.54		0.82	
Interest Received	56.06		1.66	
Net Cash used in investing activities (B)		**(3,110.12)**		**(306.02)**
(C) NET CASH FLOW FROM FINANCING ACTIVITIES				
Proceeds From Right Issue	4,991.63		-	
Proceeds From Borrowings	523.88		454.73	
Repayment of Borrowings	(2,883.30)		(7.78)	
Payment of Dividend	(111.31)		(91.80)	
Finance costs paid on lease obligation	(116.33)		(14.83)	
Payment of Lease Liability	(87.92)		(41.40)	
Interest Paid	(389.93)		(359.07)	
Net cash flow from Financing Activities (C)		**1,926.71**		**(60.15)**
Net Increase/ (Decrease) in cash and cash equivalent (A+B+C)		**0.94**		**(3.55)**
Opening balance of cash and cash equivalents		13.25		16.80
Closing balance of cash and cash equivalents		**14.19**		**13.25**

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

	As at 31.03.2025	As at 31.03.2024
Cash on Hand	3.91	4.43
Balance With Banks	10.27	3.76
FDR With Banks	-	5.06
	14.19	**13.25**

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Harish Kumar Gupta Digitally signed by Harish Kumar Gupta Date: 2025.05.08 18:11:28 +05'30'

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Notes:

1 The above financial results have been prepared in accordance with the Indian Accounting Standards (Ind-AS) as prescribed under Section 133 of the Companies Act, 2013 read with the Companies (Indian Accounting Standards) Rules, 2015 as amended from time to time.

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 May 2025. The audit as required under Regulation 33 of SEBI (listing Obligation and Disclosure Requirements) Regulations, 2015 has been completed by the Auditors of the Company. The Statutory Auditor of the Company has expressed an un-modified opinion on these financial results.

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 The Code on Social Security 2020 has been notified in the Official Gazette on 29th September, 2020 which could impact the contributions by the Company towards certain employee benefits. The effective date from which the changes are applicable yet to be notified, and the rules are yet to be framed. Impact, if any of the changes will be assessed and accounted in period of notification of the relevant provisions.

6 On November 22, 2024 the Company allotted 19,12,500 equity shares having face value of Rs. 10/- each at a premium of Rs. 251/- per equity share in the ratio of one right equity share for six fully paid equity share held by the existing equity shareholders on the record date i.e. October 19, 2024.
The right issue proceeds have been / shall be utilized in line with the objects of issue as stated in the Letter of Offer dated August 16, 2024.

7 The Board of Directors has recommended a final dividend of ₹2.00 per equity share (on face value of ₹ 10 each) for the financial year ended 31st March 2025, subject to the approval of the shareholders at the ensuing Annual General Meeting.

8 The figures for quarter ended 31st March 2025 and 31st March 2024 are balancing figures between the audited figures in respect of the financial year upto 31st March 2025 and 31st March 2024 and unaudited published nine months figures upto 31st December 2024 and 31st December 2023, being the date of the end of the third quarter of the financial year, which were subject to limited review.

9 Figures for the previous periods have been regrouped wherever necessary.

10 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.

For and on behalf of the Board of Directors

Harish Kumar Gupta
Digitally signed by Harish Kumar Gupta
Date: 2025.05.08 18:11:59 +05'30'

PAWAN KUMAR GUPTA
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Date: 2025.05.08 18:12:14 +05'30'

Harish Kumar Gupta
Chairman & Whole Time Director
DIN: 01323944

Pawan Kumar Gupta
Managing Director
DIN: 01543446

DEEPAK KHANDELWAL
Digitally signed by DEEPAK KHANDELWAL
Date: 2025.05.08 18:20:36 +05'30'

Place : Jaipur
Date: 08th, May 2025

BELLA CASA FASHION & RETAIL LTD
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CIN : L17124RJ1996PLC011522

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

(Annexure-2)

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,

We, Pawan Kumar Gupta, Managing Director and Naresh Manwani, Chief Financial Officer of Bella Casa Fashion & Retail Limited (CIN: L17124RJ1996PLCO011522) 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 & Co. LLP, (Firm Registration No. 000722C/C400390) has issued Audit Report with unmodified opinion on Audited Financial Results of the Company for the quarter and year ended March 31, 2025.

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 read with 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**

PAWAN KUMAR GUPTA
Digitally signed by PAWAN KUMAR GUPTA
Date: 2025.05.08 18:12:32 +05'30'

Pawan Kumar Gupta
Managing Director
DIN-01543446

Naresh Manwani
Digitally signed by Naresh Manwani
Date: 2025.05.08 18:12:50 +05'30'

Naresh Manwani
Chief Financial Officer

Place- Jaipur
Date- May 08, 2025

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

(Annexure-3)

Details under amended Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

S/N	Particulars	Details
1.	Reason for Change viz. appointment	Appointment of CSM & Co., Peer Reviewed Firm of Company Secretaries in Practice (Firm registration number: P2025RJ105300), as Secretarial Auditors of the Company.
2.	Date of appointment and term of appointment	The Board at its meeting held on May 08, 2025, approved the appointment of CSM & Co. as Secretarial Auditors, for an audit period of five consecutive years commencing from FY 2025-26 till FY 2029-2030, subject to approval of the shareholders.
3.	Brief Profile (in case of appointment)	CSM & Co. is a firm of Practicing Company Secretaries based in Jaipur. Renowned for its commitment to quality and precision, the firm has been peer-reviewed by the Institute of Company Secretaries of India (ICSI), ensuring the highest standards in professional practices. CSM & Co. has 3 partners and focused on providing comprehensive professional services in corporate law, SEBI regulations, FEMA compliance, and allied fields, delivering strategic solutions to ensure regulatory adherence and operational efficiency. The firm provides its services to various prominent companies and their expertise has earned the trust of industry leaders across sectors like banking, manufacturing, pharmaceuticals, and public utilities.
4.	Disclosure of relationships between directors (in case of appointment of a director)	Not applicable

Thanking you.

For **Bella Casa Fashion & Retail Limited**

Pawan Kumar Gupta
Managing Director
DIN-01543446

PAWAN KUMAR GUPTA
Digitally signed by PAWAN KUMAR GUPTA
Date: 2025.05.08 18:13:18 +05'30'

Place- Jaipur
Date- May 08, 2025