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-BCFRL/SE/2026-27/33 Date: November 05, 2026

To,

Corporate Relationship Department, BSE Limited Phioze Jeejeebhoy Towers, Dalal Street, Mumbai – 400 001	**Listing Department,** National Stock Exchange of India Limited Exchange Plaza, Bandra Kurla Complex, Bandra (East), Mumbai – 400 051.
Scrip Code-539399	**Symbol-BELLACASA**

Sub: Outcome under Regulation 30 & 33 of SEBI (Listing Obligations and Disclosures Requirements) Regulations 2015 ("LODR") for the Meeting of the Board of Directors of the Company held today on November 05, 2026.

Dear Sir/Madam,

Pursuant to Regulation 30 & 33 of Securities Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, and in continuation of our letter No. BCFRL/SE/2026-27/31 dated October 29, 2026, we wish to inform you that the Board of Directors of the Company at its meeting held today i.e. Thursday, November 05, 2026 at registered office of the Company has inter alia

1. Upon recommendation of the Audit Committee, has approved the Unaudited Financial results of the Company for the quarter and half year ended on September 30, 2026. and took note of Limited Review Report of Statutory Auditors on the Unaudited Financial Results for the quarter and half year ended on September 30, 2026 thereon. The Copy of the same is enclosed as Annexure: A

This is also submitted & informed that pursuant to the code of conduct framed by the Company for the prohibition of insider trading pursuant to the requirement of SEBI (Prohibition of Insider Trading) Regulations, 2015, and will end after the expiry of 48 hours from the declaration of results i.e. up to Saturday, November 07, 2026 (both days inclusive) for Directors, KMP's, Designated employees, their immediate relatives and specified connected persons.

The Meeting of the Board of Directors of the company commenced at 04:08 P.M. and concluded at 04:37 P.M.

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

The above information is available at company official website www.bellacasa.in

Thanking you.

Yours faithfully

For Bella Casa Fashion & Retail Limited

Sonika Gupta

Digitally signed by Sonika Gupta
Date: 2026.11.05 18:02:56 +05'30'

Sonika Gupta
Company Secretary & Compliance Officer
Membership Number- A38676

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

Standalone Balance Sheet as at 30th September, 2026

Rs. in lakhs

Particulars	As at 30th September, 2026 (Unaudited)	As at 31st March, 2026 (Audited)
ASSETS		
Non-Current Assets		
(a) Property, Plant and Equipment	7,559.94	6,639.94
(b) Capital Work-In-Progress	276.08	149.16
(c) Right of use assets	3,326.85	2,771.61
(d) Intangible Assets	15.77	15.89
(e) Financial Assets		
(i) Investments	0.15	0.15
(ii) Other Financial Assets	362.73	330.70
(f) Other Non-Current Assets	57.81	-
Sub-total - Non-Current Assets	**11,599.34**	**9,907.45**
Current Assets		
(a) Inventories	11,175.30	10,128.26
(b) Financial Assets		
(i) Investments	83.43	61.21
(ii) Trade Receivables	9,025.09	6,769.88
(iii) Cash and Cash Equivalents	16.48	13.30
(iv) Bank balances other than (iii) above	441.97	3,137.38
(v) Other Financial Assets	9.07	15.98
(c) Current Tax Assets (Net)	-	3.96
(d) Other Current Assets	436.91	112.72
Sub-total - Current Assets	**21,188.27**	**20,242.70**
TOTAL ASSETS	**32,787.61**	**30,150.15**
EQUITY AND LIABILITIES		
EQUITY		
(a) Equity Share Capital	1,338.75	1,338.75
(b) Other Equity	16,024.23	15,369.97
Sub-total - Equity	**17,362.98**	**16,708.72**
LIABILITIES		
Non-Current Liabilities		
(a) Financial Liabilities		
(i) Lease Liability	3,211.35	2,716.93
(b) Provisions	48.05	48.05
(c) Deferred Tax Liabilities (Net)	89.00	80.74
Sub-total - Non-Current Liabilities	**3,348.39**	**2,845.72**
Current Liabilities		
(a) Financial Liabilities		
(i) Borrowings	5,370.26	4,999.51
(ii) Lease Liability	260.94	145.69
(iii) Trade Payables		
- Total Outstanding Dues of Micro Enterprises & Small Enterprises	3,064.46	2,404.21
- Total Outstanding Dues of Creditors other than Micro Enterprises & Small Enterprises	2,497.23	2,417.73
(iv) Other Financial Liabilities	408.42	419.32
(b) Other Current Liabilities	385.72	134.24
(c) Provisions	87.00	75.00
(d) Current Tax Liabilities (Net)	2.20	-
Sub-total - Current Liabilities	**12,076.24**	**10,595.71**
TOTAL EQUITY AND LIABILITIES	**32,787.61**	**30,150.15**

For BELLA CASA FASHION & RETAIL LIMITED

Saurav Gupta
Whole-Time Director
DIN-07106619

KALANI & CO LLP JAIPUR CHARTERED ACCOUNTANTS

For BELLA CASA FASHION & RETAIL LIMITED

Gaurav Gupta
Whole-Time Director
DIN-07106587

BELLA CASA FASHION & RETAIL LIMITED

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UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER, 2026

Rs. in lakhs (Except Shares Data)

Particulars	Quarter Ended			Six Month Ended		For the Year Ended 31st March ,2026 (Audited)
	30th September, 2026 (Unaudited)	30th June, 2026 (Unaudited)	30th September, 2025 (Unaudited)	30th September, 2026 (Unaudited)	30th September, 2025 (Unaudited)	
Income						
Revenue from operations	13,940.27	11,994.45	12,603.20	25,934.72	21,593.88	41,639.67
Other income	54.68	34.06	71.93	88.75	148.38	329.47
Total Income	**13,994.95**	**12,028.51**	**12,675.12**	**26,023.46**	**21,742.26**	**41,969.14**
Expenses:						
Cost of materials consumed	5,100.40	5,774.73	4,406.04	10,875.13	7,843.24	15,998.33
Direct Manufacturing Expenses	7,034.02	6,093.56	5,255.47	13,127.58	8,931.09	19,250.03
Changes in inventories of finished goods and Work-in-progress	136.88	(1,132.19)	1,310.74	(995.31)	1,989.71	1,015.02
Employee benefits expenses	280.82	280.69	237.64	561.50	436.89	910.22
Finance costs	168.03	150.16	145.26	318.19	238.22	533.28
Depreciation and Amortisation Expenses	166.88	135.16	101.10	302.04	193.38	431.61
Other expenses	569.55	385.89	350.13	955.44	611.03	1,117.08
Total expenses	**13,456.58**	**11,687.98**	**11,806.38**	**25,144.57**	**20,243.58**	**39,255.56**
Profit before tax	**538.37**	**340.53**	**868.74**	**878.90**	**1,498.68**	**2,713.57**
Tax expense:						
Current tax	136.00	80.00	225.00	216.00	375.00	691.00
Income tax for earlier year	-	-	-	-	-	(0.97)
Deferred tax	1.24	7.01	3.05	8.26	12.91	10.82
Total Tax Expenses	**137.24**	**87.01**	**228.05**	**224.26**	**387.91**	**700.85**
Net Profit After Tax	**401.12**	**253.52**	**640.69**	**654.64**	**1,110.77**	**2,012.72**
Other Comprehensive Income						
A. Items that will not be reclassified to profit or loss						
- Actuarial gains/(losses) on defined benefit plans	-	-	-	-	-	16.75
- Tax relating to Net actuarial gains/(losses) on defined benefit plans	-	-	-	-	-	(4.22)
B. Items that will be reclassified to profit or loss (net of tax)						
Total Other Comprehensive Income for the Year	-	-	-	-	-	**12.54**
Total Comprehensive Income for the Year	**401.12**	**253.52**	**640.69**	**654.64**	**1,110.77**	**2,025.26**
Paid up Equity Share Capital (Face value of Rs. 10 each)	1,338.75	1338.75	1338.75	1338.75	1338.75	1,338.75
Other Equity excluding Revaluation Reserve	-	-	-	-	-	15,369.97
Earnings per equity share: (Face value per Equity Share of Rs. 10 each) (not annualised, in Rs.)						
(1) Basic	3.00	1.89	4.79	4.89	8.30	15.13
(2) Diluted	3.00	1.89	4.79	4.89	8.30	15.13

For BELLA CASA FASHION & RETAIL LIMITED

Saurav Gupta
Whole-Time Director
DIN-07106619

For BELLA CASA FASHION & RETAIL LIMITED

Gaurav Gupta
Whole-Time Director
DIN-07106587

BELLA CASA FASHION & RETAIL LIMITED

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Statement of Cash flow for the Period Ended 30th September, 2026

PARTICULARS	For the Period ended 30th September, 2026		For the Period ended 30th September, 2025	
	Details	Amount	Details	Amount
(A) CASH FLOW FROM OPERATING ACTIVITES:-				
Net Profit Before Tax as per Statement of Profit and Loss		878.90		1,498.68
Adjusted for:				
Depreciation/amortization expenses	302.04		193.38	
Interest on Security Deposit	(0.97)		(0.37)	
Loss on Sale of Property, Plant & Equipment	-		0.34	
Interest Received on Fixed Deposits	(68.83)		(140.46)	
Fair Value (Gain)/Loss on Equity Instruments	(10.93)		(1.28)	
Short/Long Term Capital Gain on Equity Investments	(4.27)		(4.68)	
Short/Long Term Capital Loss on Equity Investments	-		2.14	
Dividend Received	(0.54)		(0.59)	
Interest paid on lease liability	153.35		107.01	
Interest paid on Borrowings	155.36		131.02	
Exchange Rate Gain Variation	(2.05)	523.16	(1.01)	285.51
Operating Profit before Working Capital Changes		**1,402.06**		**1,784.19**
Adjusted for:				
(Increase)/Decrease in Trade & other receivable	(2,579.41)		(2,131.01)	
(Increase)/Decrease in Inventories	(1,047.04)		1,239.80	
Lease Liability Adjustment	-		1,117.62	
(Increase)/Decrease in Bank balances other than cash & cash equivalents	95.21		(1,134.90)	
Increase/(Decrease) Trade Payables and other payables	992.33	(2,538.91)	3,594.00	2,685.50
Cash Generated from operations		**(1,136.85)**		**4,469.68**
Direct Taxes Paid Inflow/(Outflow)		(209.83)		(361.98)
Net Cash Flow From Operating Activities (A)		**(1,346.68)**		**4,107.70**
(B) CASH FLOW FROM INVESTING ACTIVITIES				
Purchase of PPE , CWIP and Payment of PPE Advance	(1,255.41)		(5,131.26)	
Sale of Property, Plant & Equipment	-		0.39	
Payment for Security Deposit of Lease Premises	-		(0.02)	
Creation of Security Deposits	(31)		(0.65)	
Creation of Fixed Deposits	2,600		(2,501.23)	
Change in Advance for Investments	(4)		(2.48)	
Net Proceeds/ (Payment) from Investment	4.27		2.54	
Dividend Received	0.54		0.59	
Interest Received	68.83		140.46	
Repayment of Security Deposit	-	1,382.97	0.44	(7,491.21)
Net Cash flow from investing activities (B)		**1,382.97**		**(7,491.21)**
(C) NET CASH FLOW FROM FINANCING ACTIVITIES				
Proceeds From Borrowings	371		3,689.85	
Interest paid on lease liability	(153)		(107.01)	
Payment of Lease Liability	(95)		(61.87)	
Interest Paid on Borrowings	(155)	(33.11)	(131.02)	3,389.96
Net cash flow from Financing Activities (C)		**(33.11)**		**3,389.96**
Net Increase/ (Decrease) in cash and cash equivalent (A+B+C)		**3.18**		**6.45**
Opening balance of cash and cash equivalents		13.30		14.19
Closing balance of cash and cash equivalents		**16.48**		**20.64**

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

	As at 30.09.2026	As at 30.09.2025
Cash on Hand	13.44	7.82
Balance With Banks	3.05	12.82
Balance as per Statement of Cash Flows	16.48	20.64

KALANI & CO LLP JAIPUR CHARTERED ACCOUNTANTS

For BELLA CASA FASHION & RETAIL LIMITED
Saurav Gupta
Whole-Time Director
DIN-07106619

For BELLA CASA FASHION & RETAIL LIMITED
Gaurav Gupta
Whole-Time Director
DIN-07106587

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 Rule 3 of the Companies (Indian Accounting Standards) Rules, 2015 and the Companies (Indian Accounting Standards) Amendment 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 05th November, 2026. 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 Pursuant to the Code on Social Security, 2020 and the related rules notified thereunder (collectively referred to as the 'New Wage Code'), the Company has carried out an assessment of the potential impact on its financial statements. Based on the assessment carried out by the management, the impact is presently considered to be immaterial and accordingly has been recorded in the financial results. The Company will continue to monitor any further developments/clarifications in this regard and the impact, if any, arising therefrom will be recognized in the period in which the same becomes ascertainable

5 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.

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

7 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 and https://www.nseindia.com/

For and on behalf of the Board of Directors

For BELLA CASA FASHION & RETAIL LIMITED

Gaurav Gupta
Whole-Time Director
DIN-07106587

Gaurav Gupta
Whole Time Director
DIN: 07106587

For BELLA CASA FASHION & RETAIL LIMITED

KALANI & CO LLP JAIPUR CHARTERED ACCOUNTANTS

Saurav Gupta
Whole-Time Director
DIN-07106619

Saurav Gupta
Whole Time Director
DIN:07106619

Place : Jaipur
Date: 05th November 2026

Independent Auditor's Review Report on the Quarterly and Half Year ended 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 ("Statement") of **Bella Casa Fashion & Retail Limited** ("Company") for the quarter and half year ended September 30, 2026, being 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 Section133 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 Kalani & Co. LLP
Chartered Accountants
FRN: 000722C/C400390

(Deepak Khandelwal)
Partner
M. No. 409520

KALANI & CO LLP * JAIPUR * CHARTERED ACCOUNTANTS

Place: Jaipur
Date: 05th November 2026
UDIN: 26409520QHMSKU8984