

Ref- BCFRL/SE/2025-26/24

Date: February 07, 2026

To,

Corporate Relationship Department, BSE Limited Phioze Jeejeebhoy Tower, 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 February 07, 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/2025-26/23 dated January 31, 2026, we wish to inform you that the Board of Directors of the Company at its meeting held today i.e. Saturday, February 07, 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 nine months ended on December 31, 2025. and took note of Limited Review Report of Statutory Auditors on the Unaudited Financial Results for the quarter and nine months ended on December 31, 2025 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 Monday, February 09, 2025 (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 03:30 P.M. and concluded at 03:45 P.M.

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

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

Thanking you.

Yours faithfully

For Bella Casa Fashion & Retail Limited

Saurav Gupta
Whole-Time Director
DIN: 07106619

Independent Auditor's Review Report on the Quarterly and Year to date 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 ended December 31, 2025 and results for the nine months period ended on December 31, 2025, 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.

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Jaipur – 302015, Rajasthan, India; ☎: 0141-2701001-002

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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 Section 133 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

Place: Jaipur
Date: 7th February, 2026
UDIN: 26409520PGRQFF2895



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

Annexure : A

Unaudited Standalone Financial results for the quarter ended 31st December, 2025

Rs. in lakhs (Except EPS Value)

Particulars	Quarter Ended			Nine months Ended		For the Year ended 31st March, 2025 (Audited)
	31st December, 2025 (Unaudited)	30th September, 2025 (Unaudited)	31st December, 2024 (Unaudited)	31st December, 2025 (Unaudited)	31st December, 2024 (Unaudited)	
Income						
Revenue from operations	8,981.08	12,603.20	8,079.72	30,574.96	26,147.26	34,854.76
Other income	93.82	71.93	12.52	242.20	40.30	90.55
Total Income	9,074.91	12,675.12	8,092.24	30,817.16	26,187.56	34,945.31
Expenses:						
Cost of materials consumed	3,234.52	4,406.04	3,655.23	11,077.77	10,484.52	13,070.25
Direct Manufacturing Expenses	4,557.40	5,255.47	4,728.60	13,488.49	12,806.09	16,314.90
Changes in inventories of finished goods and Work-in-progress	(79.60)	1,310.74	(1,696.32)	1,910.11	(1,343.16)	141.06
Employee benefits expenses	226.86	237.64	196.27	663.75	644.34	869.05
Finance costs	166.68	145.26	158.36	404.91	473.38	533.43
Depreciation and Amortisation Expenses	108.64	101.10	77.61	302.03	212.45	293.52
Other expenses	260.64	350.13	472.18	871.66	1,305.94	1,594.18
Total expenses	8,475.15	11,806.38	7,591.93	28,718.72	24,583.56	32,816.39
Profit before tax	599.76	868.74	500.31	2,098.44	1,604.00	2,128.92
Tax expense:						
Current tax	150.00	225.00	155.00	525.00	460.00	525.00
Income tax for earlier year	-	-	-	-	-	3.01
Deferred tax	4.32	3.05	(5.69)	17.23	(1.63)	21.38
Total Tax Expenses	154.32	228.05	149.31	542.23	458.37	549.39
Net Profit After Tax	445.44	640.69	351.00	1,556.21	1,145.64	1,579.53
Other Comprehensive Income						
A. Items that will not be reclassified to profit or loss						
- Actuarial gains/(losses) on defined benefit plans	-	-	-	-	-	6.69
- Tax relating to Net actuarial gains/(losses) on defined benefit plans	-	-	-	-	-	(1.68)
B. Items that will be reclassified to profit or loss (net of tax)						
Total Other Comprehensive Income for the Period / Year	-	-	-	-	-	5.01
Total Comprehensive Income for the Period / Year	445.44	640.69	351.00	1,556.21	1,145.64	1,584.53
Paid up Equity Share Capital (Face value of Rs. 10 each)	1338.75	1338.75	1,338.75	1,338.75	1,338.75	1,338.75
Other Equity excluding Revaluation Reserve						13613.23
Earnings per equity share: (Face value per Equity Share of Rs. 10 each) (not annualised, In Rs.)						
(1) Basic	3.33	4.79	2.74	11.62	9.04	12.43
(2) Diluted	3.33	4.79	2.74	11.62	9.04	12.43



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 07th February, 2026. These financial results have been reviewed by Statutory Auditors as required under Regulation 33 of SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015, as amended.
- 3 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.
- 4 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. As on 31st December 2025, the right issue proceeds have been utilized in line with the objects of issue as stated in the Letter of Offer and there has been no deviation in utilization of these funds.
- 5 The Government of India has consolidated multiple existing labour legislations into a unified framework comprising four Labour Codes collectively referred to as the 'New Labour Codes' effective from 21 November 2025. The company will assess the full financial impact of the revised wage definition on statutory contributions and provisions upon notification of related rules by the Government. However, Management anticipates no material impact on the financial results for the period ended 31st Dec 2025. Accordingly, no impact has been considered in the financial results for the period ended 31st December 2025. The financial impact, if any, shall be appropriately recognized in the financial statements for the year ending 31st March 2026.
- 6 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 NSE Limited at <https://www.nseindia.com>
- 7 Figures for the previous periods have been regrouped wherever necessary.

For and on behalf of the Board of Directors

Saurav Gupta
Whole Time Director
DIN: 07106619

Gaurav Gupta
Whole Time Director
DIN: 07106587

Place : Jaipur
Date: 7th February 2026

