



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/NSE/2026-27/01

Date: June 5, 2026

To,
Listing Department,
National Stock Exchange of India Limited
Exchange Plaza, Bandra Kurla Complex, Bandra
(East), Mumbai – 400 051.

Symbol-BELLACASA

Subject: Submission of Machine Readable / Legible Copy of Audited Financial Results for the Quarter and Financial Year Ended March 31, 2026

Ref: Your email dated June 04, 2026, regarding submission of Financial Results in Machine Readable / Legible Form pursuant to NSE Circular No. NSE/CML/2018/02 dated January 16, 2018

Dear Sir/Madam,

This is with reference to your aforesaid email regarding submission of Financial Results in Machine Readable / Legible Form.

We wish to inform you that the Audited Financial Results for the quarter and financial year ended March 31, 2026 were duly submitted to the Exchange on May 26, 2026 within the prescribed timelines.

Pursuant to your email, we are submitting the same Financial Results along with the accompanying annexures in Machine Readable / Legible Form through the filing path specified by the Exchange. We further confirm that there is no change in the contents of the Financial Results and the document being submitted is the same as that originally filed with the Exchange, now provided in Machine Readable / Legible format.

We request you to kindly take the same on record.

Thanking you,
Yours faithfully,

For **Bella Casa Fashion & Retail Limited**

Sonika Gupta
Company Secretary & Compliance Officer
Membership No.: A3867

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

Ref-BCFRL/SE/2026-27/07

Date: May 26, 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 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 26, 2026.

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 Tuesday, May 26, 2026 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, 2026 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, 2026 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, 2026 is also enclosed. (Annexure 2)

2. Approved re-appointment of M/s. Ranjan Mehta & Associates Chartered Accountants (FRN:022927C) as an Internal Auditor of the Company for the Financial Year 2026-27 as recommended by the Audit Committee.

The brief details as required under SEBI Master Circular No. HO/49/14/14(7)2025-CFD POD2/I/3762/2026 dated January 30, 2026 is enclosed. (Annexure 3)

3. Approved the constitution of a new committee of the Board, namely the Management Committee, with effect from May 26, 2026.

The Composition of the constituted Committee is given hereunder and shall also made available at the website of the Company www.bellacasa.in for ease of reference.

Name of the Member	Category / Position on the Board	Position in the Committee
Mr. Govind Saboo	Non-Executive Independent Director	Chairperson
Mr. Saurav Gupta	Whole-Time Director	Member
Mr. Gaurav Gupta	Whole-Time Director	Member



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

The Meeting of the Board of Directors of the company commenced at 04:00 P.M. and concluded at 05:05 P.M.

The Results along with the Auditors' Report shall also be made available 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
Sonika Gupta
Company Secretary & Compliance Officer
Place: Jaipur
Date: May 26, 2026

Digitally signed by
Sonika Gupta
Date: 2026.05.26
18:07:19 +05'30'



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
Audited Standalone Financial results for the quarter ended 31st March, 2026

Particulars	Quarter Ended			Rs. in lakhs (Except EPS Value)	
				Year Ended	
	31st March, 2026 (Audited)	31st December, 2025 (Unaudited)	31st March 2025 (Audited)	31st March, 2026 (Audited)	31st March, 2025 (Audited)
Income					
Revenue from operations	11,064.71	8,981.08	8,707.50	41,639.67	34,854.76
Other income	87.27	93.82	50.24	329.47	90.55
Total Income	11,151.97	9,074.91	8,757.75	41,969.14	34,945.31
Expenses:					
Cost of materials consumed	4,920.56	3,234.52	2,585.73	15,998.33	13,070.25
Direct Manufacturing Expenses	5,761.54	4,557.40	3,508.80	19,250.03	16,314.90
Changes in inventories of finished goods and Work-in-progress	(895.10)	(79.60)	1,484.22	1,015.02	141.06
Employee benefits expenses	246.47	226.86	224.72	910.22	869.05
Finance costs	128.37	166.68	60.05	533.28	533.43
Depreciation and Amortisation Expenses	129.59	108.64	81.07	431.61	293.52
Other expenses	245.41	260.64	288.24	1,117.08	1,594.18
Total expenses	10,536.84	8,475.15	8,232.83	39,255.56	32,816.39
Profit before tax	615.13	599.76	524.91	2,713.57	2,128.92
Tax expense:					
Current tax	166.00	150.00	65.00	691.00	525.00
Income tax for earlier year	(0.97)	-	3.01	(0.97)	3.01
Deferred tax	(6.41)	4.33	23.01	10.82	21.38
Total Tax Expenses	158.62	154.33	91.03	700.85	549.39
Net Profit After Tax	456.51	445.43	433.89	2,012.72	1,579.53
Other Comprehensive Income					
A. Items that will not be reclassified to profit or loss					
- Actuarial gains/(losses) on defined benefit plans	16.75	-	6.69	16.75	6.69
- Tax relating to Net actuarial gains/(losses) on defined benefit plans	(4.22)	-	(1.68)	(4.22)	(1.68)
B. Items that will be reclassified to profit or loss (net of tax)					
Total Other Comprehensive Income for the Period / Year	12.54	-	5.01	12.54	5.01
Total Comprehensive Income for the Period / Year	469.05	445.43	438.90	2,025.26	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
Other Equity excluding Revaluation Reserve				15,369.97	13,613.23
Earnings per equity share: (Face value per Equity Share of Rs. 10 each) (not annualised, in Rs.)					
(1) Basic	3.50	3.33	3.28	15.13	12.43
(2) Diluted	3.50	3.33	3.28	15.13	12.43

For BELLA CASA FASHION & RETAIL LIMITED

Harish Kumar Gupta
Harish Kumar Gupta
Chairman cum Whole-Time Director
DIN-01323944

For BELLA CASA FASHION & RETAIL LIMITED

Pawan Kumar Gupta
Pawan Kumar Gupta
Managing Director
DIN-01543446





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 31st March, 2026

Rs. in lakhs

Particulars	Note No.	As at 31st March, 2026 (Audited)	As at 31st March, 2025 (Audited)
ASSETS			
Non-Current Assets			
(a) Property, Plant and Equipment	2	6,639.94	2,398.45
(b) Capital Work-In-Progress	2	149.16	-
(c) Right of use assets	2A	2,771.61	1,237.17
(d) Intangible Assets	3	15.89	14.33
(e) Financial Assets			
(i) Investments	4	0.15	0.15
(ii) Other Financial Assets	5	330.70	704.53
(f) Other Non-Current Assets	6	-	102.34
Sub-total - Non-Current Assets		9,907.45	4,456.97
Current Assets			
(a) Inventories	7	10,128.26	10,191.97
(b) Financial Assets			
(i) Investments	8	61.21	73.80
(ii) Trade Receivables	9	6,769.88	4,928.96
(iii) Cash and Cash Equivalents	10	13.30	14.19
(iv) Bank balances other than (iii) above	11	3,137.38	1,556.68
(v) Other Financial Assets	12	15.98	10.94
(c) Current Tax Assets (Net)	24	3.96	-
(d) Other Current Assets	13	112.72	66.04
Sub-total - Current Assets		20,242.70	16,842.57
TOTAL ASSETS		30,150.15	21,299.54
EQUITY AND LIABILITIES			
EQUITY			
(a) Equity Share Capital	14	1,338.75	1,338.75
(b) Other Equity	15	15,369.97	13,613.23
Sub-total - Equity		16,708.72	14,951.98
LIABILITIES			
Non-Current Liabilities			
(a) Financial Liabilities			
(i) Borrowings	16	-	-
(ii) Lease Liability		2,716.93	1,194.67
(b) Provisions	17	48.05	58.50
(c) Deferred Tax Liabilities (Net)	18	80.74	65.70
Sub-total - Non-Current Liabilities		2,845.72	1,318.87
Current Liabilities			
(a) Financial Liabilities			
(i) Borrowings	19	4,999.51	1,842.50
(ii) Lease Liability		145.69	79.92
(iii) Trade Payables	20	-	-
- Total Outstanding Dues of Micro Enterprises & Small Enterprises		2,404.21	1,343.93
- Total Outstanding Dues of Creditors other than Micro Enterprises & Small Enterprises		2,417.73	1,172.53
(iv) Other Financial Liabilities	21	419.32	285.50
(b) Other Current Liabilities	22	134.24	186.45
(c) Provisions	23	75.00	59.00
(d) Current Tax Liabilities (Net)	24	-	58.87
Sub-total - Current Liabilities		10,595.71	5,028.70
TOTAL EQUITY AND LIABILITIES		30,150.15	21,299.54

For BELLA CASA FASHION & RETAIL LIMITED

Harish Kumar Gupta
 Harish Kumar Gupta
 Chairman cum Whole-Time Director
 DIN-01323944

For BELLA CASA FASHION & RETAIL LIMITED

Pawan Kumar Gupta
 Pawan Kumar Gupta
 Managing Director
 DIN-01543446





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

Statement of Cash flow for the Year Ended 31st March, 2026

Rs. in lakhs

PARTICULARS	For the Year ended 31st March 2026		For the Year ended 31st March 2025	
	Details	Amount	Details	Amount
(A) CASH FLOW FROM OPERATING ACTIVITIES:-				
Net Profit Before Tax as per Statement of Profit and Loss		2,713.57		2,128.92
Adjusted for:				
Depreciation/amortization expenses	431.61		293.52	
Interest on Security Deposit	(0.78)		(0.69)	
Actuarial gains/(losses) on defined benefit plans (Gross of Tax)	16.75		6.69	
Loss on Sale of Property, Plant & Equipment	0.34		11.59	
Interest Received on Fixed Deposits	(311.52)		(58.06)	
Fair Value (Gain)/Loss on Equity Instruments	9.29		14.14	
Fair Value (Gain)/Loss on ROU Remasurement	-		(5.42)	
Short/Long Term Capital Gain on Equity Investments	(7.46)		(15.71)	
Short/Long Term Capital Loss on Equity Investments	5.47		-	
Dividend Received	(0.65)		(0.54)	
Interest paid on lease liability	232.20		116.33	
Interest paid on Borrowings	291.78		389.93	
		667.02		751.78
Operating Profit before Working Capital Changes		3,380.59		2,880.70
Adjusted for:				
(Increase)/Decrease in Trade & other receivable	(1,190.69)		(1,054.16)	
(Increase)/Decrease in Inventories	63.71		12.68	
(Increase)/Decrease in Bank balances other than cash & cash equivalents	(755.70)		(55.68)	
Increase/(Decrease) Trade Payables and other payables	2,392.64		(70.84)	
		509.96		(1,168.01)
Cash Generated from operations				
Direct Taxes Paid Inflow/(Outflow)		(752.86)		(528.36)
Net Cash Flow From Operating Activities (A)		3,137.69		1,184.34
(B) CASH FLOW FROM INVESTING ACTIVITIES				
Purchase of PPE , CWIP and Payment of PPE Advance	(4,636.81)		(1,043.33)	
Sale of Property, Plant & Equipment	0.72		17.00	
Payment for Security Deposit of Lease Premises	(201.32)		(38.83)	
Creation of Security Deposits	(23.68)		(2.37)	
Creation of Fixed Deposits	(825.00)		(2,100.00)	
Change in Advance for Investments	3.30		(14.90)	
Net Proceeds/ (Payment) from Investment	2.00		0.82	
Dividend Received	0.65		0.54	
Interest Received	311.52		56.06	
Net Cash flow from investing activities (B)		(5,368.62)		(3,110.12)
(C) NET CASH FLOW FROM FINANCING ACTIVITIES				
Proceeds From Right Issue (Share capital & Securities Premium)	-		4,991.63	
Proceeds From Borrowings	3,157.02		523.88	
Repayment of Borrowings	-		(2,883.30)	
Payment of Dividend	(267.75)		(111.31)	
Interest paid on lease liability	(232.20)		(116.33)	
Payment of Lease Liability	(135.25)		(87.92)	
Interest Paid on Borrowings	(291.78)		(389.93)	
Net cash flow from Financing Activities (C)		2,230.04		1,926.71
Net Increase/ (Decrease) in cash and cash equivalent (A+B+C)		(0.88)		0.94
Opening balance of cash and cash equivalents		14.19		13.25
Closing balance of cash and cash equivalents		13.30		14.19

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

	As at 31.03.2026	As at 31.03.2025
Cash on Hand	2.33	3.91
Balance With Banks	10.98	10.27
Balance as per Statement of Cash Flows	13.30	14.19



For BELLA CASA FASHION & RETAIL LIMITED

H. S. Gupta
H. S. Kumar Gupta
 Chairman cum Whole-Time Director
 DIN-01323944

For BELLA CASA FASHION & RETAIL LIMITED

Pawan Kumar Gupta
Pawan Kumar Gupta
 Managing Director
 DIN-01543446

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 26th May, 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 The figures for the quarter ended 31st March 2026 and 31st March 2025 are balancing figures between the audited figures in respect of the financial year upto 31st March 2026 and 31st March 2025 and unaudited published nine months figures upto 31st December 2025 and 31st December 2024, being the date of the end of the third quarter of the financial year, which were subject to limited review.
- 7 Figures for the previous periods have been regrouped wherever necessary.
- 8 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


Harish Kumar Gupta
Chairman cum Whole-Time Director
DIN-01323944

Harish Kumar Gupta
Chairman & Whole Time Director
DIN: 01323944

For BELLA CASA FASHION & RETAIL LIMITED


Pawan Kumar Gupta
Managing Director
DIN-01543446

Pawan Kumar Gupta
Managing Director
DIN:01543466

Place : Jaipur
Date: 26th May 2026



Independent Auditor's Report on the Quarterly and Year ended 31st March 2026 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, 2026 ("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, 2026.

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.



Registered Office: 703, VII Floor, Milestone Building, Gandhi Nagar Crossing, Tonk Road,
Jaipur – 302015, Rajasthan, India; ☎: 0141-2709001-002-003

✉: Jaipureast@kalanico.com □: www.kalanico.com

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:



Registered Office: 703, VII Floor, Milestone Building, Gandhi Nagar Crossing, Tonk Road,
Jaipur – 302015, Rajasthan, India; ☎: 0141-2709001-002-003

📧: Jaipureast@kalanico.com 🌐: www.kalanico.com

- 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, 2026 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

Deepak

[Deepak Khandelwal]
Partner
M. No. 409520



Place: Jaipur
Date: 26th May 2026

UDIN: 26409520TVTWMZ4726



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-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: L17124RJ1996PLC0011522) 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., (Firm Registration No. 000722C) has issued Audit Report with unmodified opinion on Audited Financial Results of the Company for the quarter and year ended March 31, 2026.

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: 2026.05.26
18:03:09 +05'30'

Pawan Kumar Gupta
Managing Director
DIN-01543446

NARESH
MANWANI

Digitally signed by
NARESH MANWANI
Date: 2026.05.26 18:05:19
+05'30'

Naresh Manwani
Chief Financial Officer

Place- Jaipur

Date- May 26, 2026

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

(Annexure-3)

Appointment of M/s. Ranjan Mehta & Associates Chartered Accountants (FRN:022927C) as an Internal Auditor of the Company for the Financial Year 2026-27.

Details required under SEBI Master Circular No. HO/49/14/14(7)2025-CFD POD2/I/3762/2026 dated January 30, 2026

S. No.	Details of events that need to be provided	Information of such event
1.	Name of the Company	Bella Casa Fashion & Retail Limited
2.	Name of the Internal Auditor	M/s. Ranjan Mehta & Associates Chartered Accountants, (FRN:022927C)
3.	Reason for change viz. appointment, re-appointment, resignation, removal, death or otherwise	Re-Appointment of Internal Auditors
4.	Date of appointment/re-appointment/cessation (as applicable) & term of appointment/re-appointment;	M/s. Ranjan Mehta & Associates Chartered Accountants (FRN:022927C) have been re-appointed as Internal Auditor of the Company at the Board Meeting held on May 26, 2026 to conduct Internal Audit for the Financial Year 2026-27.
5.	Brief profile (in case of appointment);	Ranjan Mehta & Associates, among Rajasthan's leading professional services firms in the domain of Indirect Taxations, has built a reputation for its expertise, specialized solutions and ability to think beyond, having a niche in Goods & Services Tax covering a complete spectrum of assurance, audit, advisory, litigation, and related support services. Founded in 2017, it provides qualitative business-critical services to large number of corporate clients, including various listed companies, in the field of Indirect Taxes, Internal Audits and Litigation.
6.	Disclosure of relationships between directors (in case of appointment of a director).	Not Applicable