

Date: 03rd February, 2023

To,
National Stock Exchange of India Limited
Listing & Compliance Department
Exchange Plaza, 5th Floor,
Plot No. C/1, G Block,
Bandra Kurla Complex,
Bandra East, Mumbai - 400051

To,
BSE Limited
Listing & Compliance Department
Phiroze Jeejeebhoy Towers,
Dalal Street,
Mumbai - 400001

Symbol: BCONCEPTS

Scrip Code: 543442

**Sub: Outcome of the Board Meeting of "Brand Concepts Limited" (Company)
held on Friday, 03rd February, 2023 at 01:55 p.m.**

Dear Sir/Madam,

The Board of Directors of the Company at their meeting held on 03rd February, 2023 at 01:55 p.m. inter alia transacted the following business.

- Unaudited financial result for the quarter & nine months ended on 31st December 2022 along with Limited Review Report.

You are therefore requested to take this into your records and oblige.

**Thanking You,
Yours faithfully
For Brand Concepts Limited,**


Swati Gupta
Company Secretary & Compliance Officer
Mem No. A33016

BRAND CONCEPTS LIMITED (L51909MH2007PLC174702)
STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 31ST DECEMBER, 2022

(Rs. in Laacs)

Particulars	Standalone					
	For The Quarter Ended			For The Nine Months Ended		For the Year Ended
	31.12.2022	30.09.2022	31.12.2021	31.12.2022	31.12.2021	31.03.2022
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1. Revenue						
(a) Net Sales/Income from Operations	4,535.88	4,428.68	2,672.63	12,154.72	5,962.95	8,616.68
(b) Other Revenue	8.40	5.81	7.79	20.04	44.32	60.64
Total Revenue	4,544.28	4,434.49	2,680.42	12,174.76	6,007.27	8,677.32
2. Expenses:						
(a) Cost of Materials Consumed	-	-	-	-	-	-
(b) Purchase of stock-in-trade	2,491.34	2,989.52	1,533.61	7,083.96	2,916.22	4,680.22
(c) Changes in Inventories of Stock in Trade	(39.15)	(642.54)	(133.35)	(635.38)	358.28	(47.80)
(d) Employee benefit expenses	398.85	397.80	279.31	1,163.99	734.52	1,083.75
(e) Finance Cost	141.91	128.83	121.64	383.45	373.47	481.28
(f) Depreciation and amortization expenses	102.92	78.75	58.10	248.10	174.47	249.59
(g) Other expenses	1,042.97	1,119.63	620.10	2,941.29	1,503.69	2,125.53
Total Expenses	4,138.84	4,071.99	2,479.41	11,185.41	6,060.65	8,572.57
3. Profit/(Loss) from operations before exceptional item & Tax (1-2)	405.44	362.50	201.01	989.35	(53.38)	104.75
4. Exceptional Items	-	-	-	18.01	-	-
5. Profit / (Loss) from ordinary activities before tax (3+4)	405.44	362.50	201.01	1,007.36	(53.38)	104.75
6. Tax expenses:						
Current Tax	(62.72)	(73.23)	-	(172.86)	-	(17.19)
Mat Credit Entitlement	(11.11)	73.23	-	99.03	-	17.19
Deferred Tax	(42.41)	(58.98)	(54.87)	(134.44)	38.83	(28.69)
Short (excess) provision for tax relating to prior year	-	-	-	-	-	-
7. Net Profit / (Loss) for the period after tax but before share of profit / (loss) of associates	289.20	303.52	146.14	799.09	(14.55)	76.06
8. Share of profit / (loss) of associates	-	-	-	-	-	-
9. Net Profit / (Loss) for the period after taxes & share of profit / (loss) of associates but before non - controlling interest (7+8)	289.20	303.52	146.14	799.09	(14.55)	76.06
10. Non-controlling interests	-	-	-	-	-	-
11. Net Profit / (Loss) for the period after taxes & share of profit / (loss) of associates and non - controlling interest (9+10)	289.20	303.52	146.14	799.09	(14.55)	76.06
12. Other Comprehensive Income						
A) Items that will not be reclassified to the statement of profit or loss						
a. Gain / (loss) on remeasurement of the defined benefit plans	11.90	(0.04)	0.27	12.19	0.81	(6.35)
Income tax on above	-	-	-	-	-	-
B) Items that may be reclassified to the statement of profit or loss						
a. Effective portion of gain / (loss) on designated portion of hedging instruments in a cash flow hedge	-	-	-	-	-	-
Income tax on above	-	-	-	-	-	-
Total other comprehensive income	11.90	(0.04)	0.27	12.19	0.81	(6.35)
13. Net Profit / (Loss) for the period (11+12)	301.10	303.48	146.41	811.28	(13.74)	69.71
14. Paid-up equity share capital (Face Value of the share @ 10 Rs. / Share)	1,058.28	1,058.28	1,058.28	1,058.28	1,058.28	1,058.28
15. Reserves excluding Revaluation Reserves as at balance sheet date	1,590.44	1,291.20	799.63	1,590.44	799.63	779.16
16.(i) Earning Per Share (before extraordinary items) (of Rs. 10/- each) (not annualised for quarter)						
a) Basic	2.85	2.87	1.38	7.67	(0.13)	0.66
b) Diluted	2.85	2.87	1.38	7.67	(0.13)	0.66

- 1) The above result after being reviewed by the Audit Committee and approved by the Board of Directors in its meeting held on 03rd February, 2023. The limited review carried out by the statutory auditors of the same. There are no qualifications in the report issued by the auditors of the company.
- 2) Financial Results are in compliance with the Indian Accounting Standard (Ind-AS) prescribed under section 133 of the Companies Act, 2013.
- 3) Previous period figures have been regrouped / rearranged, wherever necessary to confirm current period's classifications.
- 4) The company is dealing in Travel Gear & Related Accessories. The company does not have any geographical / other segments hence no separate reportable segment as defined in Accounting Standard 17 on Segment Reporting notified under Companies (Accounting Standards) Rules, 2017.
- 5) In accordance with Regulation 33 of the SEBI (LODR) Regulation 2015, the Statutory Auditors of the Company carried out a Limited Review of the above results for the quarter ended on 31st December 2022.
- 6) The tax liability up till 30th September, 2022 was estimated as per MAT provisions of Income Tax Laws in view of accumulated losses available with the Company. The estimate has been revised at the end of the quarter ended 31st December, 2022 as per the normal provision of Income Tax Laws in view of the profits for the period ended till that date.

For Brand Concepts Limited

Abhinav Kumar
Whole Time Director
DIN: 06687880

Date: 03rd February 2023
Place: Indore

BRAND CONCEPTS LIMITED (L51909MH2007PLC174702)
STATEMENT OF CONSOLIDATED UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 31ST DECEMBER, 2022

(Rs. in Lacs)

Particulars	Consolidated					
	For The Quarter Ended			For The Nine Months Ended		For The Year Ended
	31.12.2022	30.09.2022	31.12.2021	31.12.2022	31.12.2021	31.03.2022
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1. Revenue						
(a) Net Sales/Income from Operations	4,535.88	4,428.68	2,672.13	12,154.72	5,962.44	8,616.68
(b) Other Revenue	8.40	5.81	7.79	20.04	44.32	60.64
Total Revenue	4,544.27	4,434.49	2,679.92	12,174.75	6,006.76	8,677.32
2. Expenses:						
(a) Cost of Materials Consumed	-	-	-	-	-	-
(b) Purchase of stock-in-trade	2,491.34	2,989.52	1,539.63	7,083.96	2,922.23	4,680.22
(c) Changes in Inventories of Stock in Trade	(39.15)	(642.54)	(140.25)	(635.38)	351.39	(47.80)
(d) Employee benefit expenses	398.85	397.80	284.33	1,163.99	741.67	1,083.75
(e) Finance Cost	141.91	128.83	121.64	383.45	373.47	481.28
(f) Depreciation and amortization expenses	102.92	78.75	58.10	248.10	174.47	249.59
(g) Other expenses	1,042.97	1,119.63	621.52	2,941.29	1,508.04	2,125.53
Total Expenses	4,138.83	4,071.99	2,484.97	11,185.40	6,071.27	8,572.57
3. Profit/(Loss) from operations before exceptional item & Tax (1-2)	405.44	362.50	194.95	989.35	(64.51)	104.75
4. Exceptional Items (Refer Note 7)	-	-	-	18.01	-	-
5. Profit/ (Loss) from ordinary activities before tax (3-4)	405.44	362.50	194.95	1,007.36	(64.51)	104.75
6. Tax expenses:						
Current Tax	(62.72)	(73.23)	-	(172.86)	-	(17.19)
Mat Credit Entitlement	(11.11)	73.23	-	99.03	-	17.19
Deferred Tax	(42.41)	(58.98)	(54.87)	(134.44)	38.83	(28.69)
Short (excess) provision for tax relating to prior year	-	-	-	-	-	-
7. Net Profit/(Loss) for the period after tax but before share of profit / (loss) of associates	289.20	303.52	140.08	799.09	(25.68)	76.06
8. Share of profit / (loss) of associates	(6.34)	(7.36)	-	(23.47)	-	(13.05)
9. Net Profit/(Loss) for the period after taxes & share of profit / (loss) of associates but before non - controlling interest (7+8)	282.86	296.16	140.08	775.62	(25.68)	63.01
10. Non-controlling interests	-	-	-	-	-	-
11. Net Profit/(Loss) for the period after taxes & share of profit / (loss) of associates and non - controlling interest (9+10)	282.86	296.16	140.08	775.62	(25.68)	63.01
12. Other Comprehensive Income						
A) Items that will not be reclassified to the statement of profit or loss						
a. Gain / (loss) on remeasurement of the defined benefit plans	11.90	(0.04)	0.27	12.19	0.81	(6.35)
Income tax on above	-	-	-	-	-	-
B) Items that may be reclassified to the statement of profit or loss						
a. Effective portion of gain / (loss) on designated portion of hedging instruments in a cash flow hedge	-	-	-	-	-	-
Income tax on above	-	-	-	-	-	-
Total other comprehensive income	11.90	(0.04)	0.27	12.19	0.81	(6.35)
13. Net Profit/(Loss) for the period (11+12)	294.76	296.12	140.35	787.82	(24.88)	56.66
14. Paid-up equity share capital (Face Value of the share @ 10 Rs. / Share)	1,058.28	1,058.28	1,058.28	1,058.28	1,058.28	1,058.28
15. Reserves excluding Revaluation Reserves as at balance sheet date	1,590.44	1,291.20	799.63	1,590.44	799.63	779.16
16. (i) Earning Per Share (before extraordinary items) (of Rs. 10/- each) (not annualised for quarter)						
a) Basic	2.79	2.80	1.33	7.44	(0.24)	0.54
b) Diluted	2.79	2.80	1.33	7.44	(0.24)	0.54

- The above result after being reviewed by the Audit Committee and approved by the Board of Directors in its meeting held on 03rd February, 2023. The limited review carried out by the statutory auditors of the same. There are no qualifications in the report issued by the auditors of the company.
- Financial Results are in compliance with the Indian Accounting Standard (Ind-AS) prescribed under section 133 of the Companies Act, 2013.
- Previous period figures have been regrouped / rearranged, wherever necessary to confirm current period's classifications.
- The company is dealing in Travel Gear & Related Accessories. The company does not have any geographical / other segments hence no separate reportable segment as defined in Accounting Standard 17 on Segment Reporting notified under Companies (Accounting Standards) Rules, 2017.
- In accordance with Regulation 33 of the SEBI (LODR) Regulation 2015, the Statutory Auditors of the Company carried out a Limited Review of the above results for the quarter ended on 31st December 2022.
- The tax liability up till 30th September, 2022 was estimated as per MAT provisions of Income Tax Laws in view of accumulated losses available with the Company. The estimate has been revised at the end of the quarter ended 31st December, 2022 as per the normal provision of Income Tax Laws in view of the profits for the period ended till that date.

For Brand Concepts Limited,

Abhinav Kumar
Whole Time Director
DIN: 06087880



Date: 03rd February 2023
Place: Indore



Independent Auditor's Review Report on the Quarterly Unaudited and Year to Date Standalone Financial Results of the Company pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended, read with SEBI Circular No. CIRJCFD/CMDI/44/2019 dated March 29, 2019

To,
The Board of Directors
Brand Concepts Limited
Indore (M.P.)

Re: Limited Review Report of the Unaudited Standalone Financial Result for the quarter ended 31st December, 2022 and year to date from 1st April, 2022 to 31st December, 2022.

- We have reviewed the accompanying statement of unaudited Standalone Financial results ("the statement") of **Brand Concepts Limited** ("the company") for the quarter ended ended 31st December, 2022 and year to date from 01st April, 2022 to 31st December, 2022. The Statement has been prepared by the Company's Management pursuant to requirement of Regulation 33 of SEBI(Listing Obligations and Disclosure Requirements), Regulations, 2015 as amended ("the listing regulations").
- This statement, which is the responsibility of the Company's management and approved by the Board of Directors has been prepared 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. Our responsibility is to express a conclusion on the statements based on our review.
- We conducted our review in accordance with the Standard on Review Engagement (SRE) 2410, "Review of Interim Financial Information Performed by 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 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 be aware of all significant matters that might be identified in 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 prepared in accordance with recognition and measurement principles laid down in the aforesaid Indian Accounting Standard and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

For **MAHESHWARI AND GUPTA**
Chartered Accountants
FRN: 006179C


CA. SUNIL MAHESHWARI
PARTNER
M.No. 403346



Date: 03.02.2023

Place: Indore

UDIN: 23403346BGUKCF9529

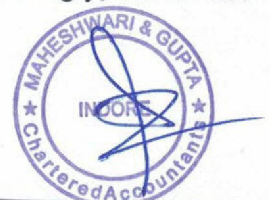


Independent Auditor's Review Report on the Quarterly Unaudited and Year to Date Consolidated Financial Results of the Company pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended, read with SEBI Circular No. CIR/JCFD/CMDI/44/2019 dated March 29, 2019

To,
The Board of Directors
Brand Concepts Limited
Indore (M.P.)

Re: Limited Review Report of the Unaudited Consolidated Financial Result for the quarter ended 31st December, 2022 and year to date from 1st April, 2022 to 31st December, 2022.

- We have reviewed the accompanying statement of unaudited Consolidated Financial Results ("the statement") of M/s Brand Concepts Limited ("the Parent") and its Subsidiary M/s 7E Wellness Private Limited (the Parent and its Subsidiaries together referred to as "the Group") for the quarter ended 31st December, 2022 and year to date from 01st April, 2022 to 31st December, 2022 (the "Statement") attached herewith, being submitted by the Parent pursuant to the requirement of Regulation 33 of the SEBI (listing Obligations and Disclosure Requirements) Regulations, 2015 as amended ("the listing regulations") read with SEBI Circular Number CIR/CFD/FAC/62/2016 dated 5th July, 2016.
- This statement, which is the responsibility of the Parent Company's Management and has been approved by the Board of Directors of the Parent Company, has been prepared in accordance with the recognition and measurement principle laid down in Indian Accounting Standard 34 "Interim Financial Reporting" (Ind AS 34), 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. Our responsibility is to issue a report on these Financial Statements based on our review.
- 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 financial statements are free of material misstatement. A review of the 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.




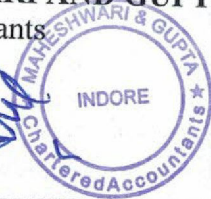


We also performed procedures in accordance with the circular no. CIR/CFD/CMD1/44/2019, dated March 29, 2019 issued by the SEBI under Regulation 33 (8) of the SEBI (listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable.

- Based on our review conducted and procedures performed 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 Standard and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For **MAHESHWARI AND GUPTA**
Chartered Accountants
FRN : 006179C


CA. SUNIL MAHESHWARI
PARTNER
M.No. 403346



Date: 03.02.2023

Place: Indore

UDIN: 23403346BGVKCE5774