



BRAND CONCEPTS LIMITED

CIN – L51909MP2007PLC066484

4th Floor, UNO Business Park, Indore Bypass Road, Opposite Sahara City,
Bicholi Mardana, Indore, Madhya Pradesh, India - 452016

Phone: 91-731-4223000, Fax- 4221222/444

Email: info@brandconcepts.in

Date: 13-08-2025

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

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

Symbol: [BCONCEPTS]

Scrip Code: 543442

Sub: Outcome of Board Meeting held on Wednesday 13th day of August, 2025

Dear Sir/Madam,

This is to inform you that Board of Directors of the Company at its meeting held today i.e. **Wednesday 13th day of August, 2025** inter alia, approved the following: -

1. Unaudited Standalone and Consolidated Financial Results for the quarter ended June 30, 2025 along with the Limited Review Report of the Auditors thereon.

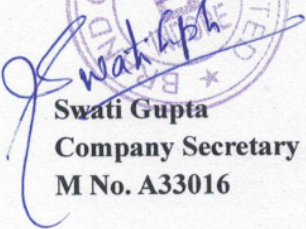
The Board Meeting commenced at 10:45 AM and concluded at 03:15 PM

This information will also be hosted on the website of the Company at www.brandconcepts.in

You are requested to kindly take the same on record.

Thanking you,
Yours faithfully,

For, **Brand Concepts Limited**


Swati Gupta
Company Secretary & Compliance Officer
M No. A33016

BRAND CONCEPTS LIMITED (L51909MP2007PLC066484)

STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 30TH JUNE, 2025

(Rs. in Lacs)

Particulars	For The Quarter Ended			For The Year Ended
	30.06.2025	31.03.2025	30.06.2024	31.03.2025
	(Unaudited)	(Audited)	(Unaudited)	(Audited)
1. Revenue				
(a) Net Sales/Income from Operations	7,169.32	7,231.55	7,690.96	29,191.88
(b) Other Revenue	56.60	42.46	23.91	110.40
Total Revenue	7,225.92	7,274.01	7,714.87	29,302.28
2. Expenses:				
(a) Cost of Material Consumed	547.90	518.05	484.12	2,034.90
(b) Purchase of stock-in-trade	3,178.54	2,964.08	3,272.31	12,508.64
(c) Changes in Inventories of Stock in Trade	(393.48)	(306.53)	(134.87)	(1,323.80)
(d) Employee benefit expenses	1,189.34	1,010.22	955.35	4,016.36
(e) Finance Cost	331.73	331.47	283.74	1,203.95
(f) Depreciation and amortization expenses	330.05	318.58	315.23	1,290.92
(g) Other expenses	2,347.06	2,293.98	2,292.80	8,803.33
Total Expenses	7,531.14	7,129.85	7,468.68	28,534.30
3.Profit/(Loss) from operations before exceptional item & Tax (1-2)	(305.22)	144.16	246.19	767.98
4. Exceptional Items	-	-	-	-
5. Profit/ (Loss) from ordinary activities before tax (3+4)	(305.22)	144.16	246.19	767.98
6.Tax expenses:				
Current Tax	-	40.65	113.27	123.82
Mat Credit Entitlement	-	17.40	-	92.72
Deferred Tax	(33.63)	(9.42)	(43.30)	50.20
Short (excess) provision for tax relating to prior year	-	(60.21)	-	(22.09)
7.Net Profit /(Loss) for the period atter tax but before share of profit / (loss) of associates	(271.59)	155.74	176.22	523.33
8. 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	9.89	6.14	(0.26)	22.68
b. Income tax relating to these items	-	(3.52)	-	(4.34)
Total other comprehensive income	9.89	2.62	(0.26)	18.34
9. Total Comprehensive Income for the period (7+8)	(261.70)	158.35	175.96	541.67
10. Paid-up equity share capital (Face Value of the share @ 10 Rs. / Share)	1,242.19	1,242.19	1,236.19	1,242.19
11. Reserves excluding Revaluation Reserves as at balance sheet date	-	-	-	6,782.77
12.(i) Earning Per Share (before extraordinary items) (of Rs. 10/- each) (not annualised for quarter)				
a) Basic	(2.19)	1.25	1.43	4.22
b) Diluted	(2.14)	1.23	1.40	4.13

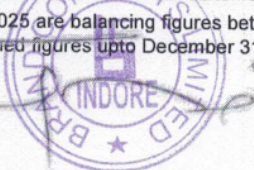
Notes :

1) The above standalone unaudited financial results of the Company for the quarter ended on June 30,2025 have been reviewed by the Audit Committee and taken on record and approved by the Board of Directors at their respective meetings held on August 13th, 2025. The statutory auditors of the Company have reviewed the financial results pursuant to Regulations 33 of SEBI (Listing obligation and Disclosure Requirements) Regulation 2015, as amended.

2) The above unaudited financial results have been prepared in accordance with the recognition and measurement principles stated in the Companies (Indian Accounting Standard) Rules, 2015 (Ind AS) as amended, prescribed under Section 133 of the Companies Act, 2013 read with the relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulations 33 of SEBI (Listing obligation and Disclosure Requirements), 2015 as amended.

3) The management of the Company has identified "Travel Gear and related accessories" as the single reportable operating segment for the continued operations in the standalone and consolidated financial statements as per Ind AS 108- Operating Segment.

4) The figures for the quarter ended March 31, 2025 are balancing figures between the audited figures in respect of full financial year ended March 31, 2025 and the unaudited published figures upto December 31, 2024 being end of the third quarter of the financial year which are subject to Limited Review.

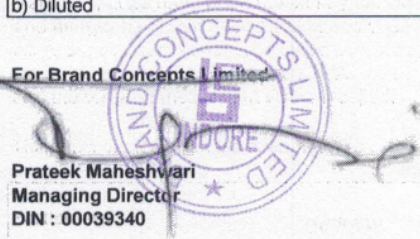


5) The Scheme of merger between IFF Overseas Private Limited (Transferor Co.) with Brand Concepts Limited (Transferee co.) was approved by the National Company Law Tribunal (NCLT) vide its orders dated May 09, 2025 ('the Scheme') with retrospective appointed date April 01, 2024. Accordingly, the corresponding amounts for the quarters ended March 31, 2025 and June 30, 2024, and year ended March 31, 2025 have been revised by the Company after recognising the effect of the scheme as per the applicable accounting standard. The merger has been accounted in accordance with Appendix C of Ind AS 103 - 'Business Combinations' as common control transaction using the pooling of interest method. Accordingly, all the assets, liabilities and reserve of IFF Overseas Private Limited as on April 01, 2024 were transferred to the Company at the book values appearing in the Consolidated books of the Company immediately before the merger and the value of Investment was cancelled.

The effect of merger on the amount of the standalone revenue and profit and loss published in previous periods are as shown below:

Particulars	For the Quarter Ended		For the Year Ended
	31.03.2025	30.06.2024	31.03.2025
	(Audited)	(Unaudited)	(Audited)
Revenue from Operations			
As published in previous quarters	6,590.61	6,931.17	27,268.62
As revised for the effect of Merger	7,231.55	7,690.96	29,191.88
Profit Before Tax			
As published in previous quarters	140.97	242.15	833.75
As revised for the effect of Merger	144.16	246.19	767.98
Profit After Tax			
As published in previous quarters	130.57	172.18	659.24
As revised for the effect of Merger	155.74	176.22	523.33
EPS			
As published in previous quarters			
a) Basic	1.16	1.55	5.89
b) Diluted	1.13	1.51	5.75
As revised for the effect of Merger			
a) Basic	1.25	1.43	4.22
b) Diluted	1.23	1.40	4.13

For Brand Concepts Limited



Prateek Maheshwari
Managing Director
DIN : 00039340

Date : 13th August 2025
Place : Indore

BRAND CONCEPTS LIMITED (L51909MP2007PLC066484)
STATEMENT OF CONSOLIDATED UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 30TH JUNE, 2025

Particulars	For The Quarter Ended			(Rs. in Lacs)
	30.06.2025	31.03.2025	30.06.2024	For The Year Ended
	(Unaudited)	(Audited)	(Unaudited)	31.03.2025 (Audited)
1. Revenue				
(a) Net Sales/Income from Operations	7,169.32	7,231.55	7,690.96	29,191.88
(b) Other Income	56.60	42.46	23.91	110.40
Total Revenue	7,225.92	7,274.01	7,714.87	29,302.28
2. Expenses:				
(a) Cost of Material Consumed	547.90	518.05	484.12	2,034.90
(b) Purchase of stock-in-trade	3,178.54	2,964.08	3,272.31	12,508.64
(c) Changes in Inventories of Stock in Trade	(393.48)	(306.53)	(134.87)	(1,323.80)
(d) Employee benefit expenses	1,189.34	1,010.22	955.35	4,016.36
(e) Finance Cost	331.73	331.47	283.74	1,203.95
(f) Depreciation and amortization expenses	330.05	318.58	315.23	1,290.92
(g) Other expenses	2,347.06	2,293.98	2,292.80	8,803.33
Total Expenses	7,531.14	7,129.85	7,468.68	28,534.30
3. Profit/(Loss) from operations before exceptional item & Tax (1-2)	(305.22)	144.16	246.19	767.98
4. Exceptional Items	-	-	-	-
5. Profit/ (Loss) from ordinary activities before tax (3+4)	(305.22)	144.16	246.19	767.98
6. Tax expenses:				
Current Tax	-	40.65	113.27	123.82
Mat Credit Entitlement	-	17.40	-	92.72
Deferred Tax	(33.63)	(9.42)	(43.30)	50.20
Short (excess) provision for tax relating to prior year	-	(60.21)	-	(22.09)
7. Net Profit /(Loss) for the period after tax but before share of profit / (loss) of associates	(271.59)	155.74	176.22	523.33
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)	(271.59)	155.74	176.22	523.33
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)	(271.59)	155.74	176.22	523.33
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	9.89	6.14	(0.26)	22.68
b. Income tax relating to these items		(3.52)		(4.34)
Total other comprehensive income	9.89	2.62	(0.26)	18.34
13. Total Comprehensive Income for the period (11+12)	(261.70)	158.36	175.96	541.67
14. Paid-up equity share capital (Face Value of the share @ 10 Rs. / Share)	1,242.19	1,242.19	1,236.19	1,242.19
15. Reserves excluding Revaluation Reserves as at balance sheet date	-	-	-	6,782.77
16. (i) Earning Per Share (before extraordinary items) (of Rs. 10/- each) (not annualised for quarter)				
a) Basic	(2.19)	1.25	1.43	4.22
b) Diluted	(2.14)	1.23	1.40	4.13

Notes :

- 1) The Consolidated Financial Results include Brand Concepts Limited ("the Parent") and its associate entity 7E Wellness India Private Limited (the Parent and its Associate together referred to as "the Group").
- 2) The above consolidated unaudited financial results of the Company for the quarter ended on June 30, 2025 have been reviewed by the Audit Committee and taken on record and approved by the Board of Directors of Parent Company at their respective meetings held on August 13th, 2025. The statutory auditors of the Company have reviewed the financial results pursuant to Regulations 33 of SEBI (Listing obligation and Disclosure Requirements) Regulation 2015, as amended.
- 3) The above unaudited financial results have been prepared in accordance with the recognition and measurement principles stated in the Companies (Indian Accounting Standard) Rules, 2015 (Ind AS) as amended, prescribed under Section 133 of the Companies Act, 2013 read with the relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulations 33 of SEBI (Listing obligation and Disclosure Requirements), 2015 as amended.
- 4) The management of the Company has identified "Travel Gear and related accessories" as the single reportable operating segment for the continued operations in the standalone and consolidated financial statements as per Ind AS 108- Operating Segment.

5) The figures for the quarter ended March 31, 2025 are balancing figures between the audited figures in respect of full financial year ended March 31, 2025 and the unaudited published figures upto December 31, 2024 being end of the third quarter of the financial year which are subject to Limited Review.

6) The Company has not accounted for its share on loss of the Associate company amounting to Rs. 15.15 Lakhs for the quarter ended on June 30, 2025, since its share of total loss have exceeded the carrying value of investments which is in accordance with Ind AS 28 'Investment in Associate & Joint Ventures'.

7) The Scheme of merger between IFF Overseas Pvt Ltd (Transferor Co.) with Brand Concepts Limited (Transferee co.) was approved by the National Company Law Tribunal (NCLT) vide its orders dated May 09, 2025 ('the Scheme') with retrospective appointed date April 01, 2024. Accordingly, the corresponding amounts for the quarters ended March 31, 2025 and June 30, 2024, and year ended March 31, 2025 have been revised by the Company after recognising the effect of the scheme as per the applicable accounting standard. The merger has been accounted in accordance with Appendix C of Ind AS 103 - 'Business Combinations' as common control transaction using the pooling of interest method. Accordingly, all the assets, liabilities and reserve of IFF Overseas Private Limited as on April 01, 2024 were transferred to the Company at the book values appearing in the Consolidated books of the Company immediately before the merger and the value of investment was cancelled.

The effect of merger on the amount of the consolidated revenue and profit and loss published in previous periods are as shown below:

Particulars	For the Quarter Ended		For the Year Ended
	31.03.2025	30.06.2024	31.03.2025
	(Audited)	(Unaudited)	(Audited)
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For Brand Concepts Limited

Prateek Maheshwari
Managing Director
DIN : 00039340

Date : 13th August 2025
Place : Indore



FADNIS & GUPTE LLP CHARTERED ACCOUNTANTS

B-14, Ratlam Kothi, Kanchan Bagh Main Road, Indore- 452001 (M.P.) INDIA

Phone: 0731-2514448, 2527716, 2528730

E-mail: mail@fngca.com, Website: www.fngca.in

Independent Auditor's Review Report on the Unaudited Quarterly 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

To,
The Board of Directors of
Brand Concepts Limited
Indore

We have reviewed the accompanying statement of unaudited standalone financial results of **Brand Concepts Limited** ("the Company") for the quarter ended June 30, 2025 and year to date from April 01, 2025 to June 30, 2025 ("the Statement") attached herewith, being submitted by the Company pursuant to the requirements 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 Company's 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 Rule 3 of Companies (Indian Accounting Standards) Rules, 2015 (as amended) and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. Our responsibility is to express a conclusion on the 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 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 specified under Section 143(10) of the Companies Act, 2013 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. 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, prepared in all material respect in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard (Ind AS) prescribed under Section 133 of Companies Act, 2013 as amended, read with relevant



rules issued thereunder and other recognised accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

Place: Indore

Date: August 13, 2025

UDIN: 25440574BMUJAK5216



For Fadnis & Gupte LLP
Chartered Accountants
FRN 006600C/C400324

Bhavika

(CA. Bhavika Chandwani)
Partner
M. No.: 440574



FADNIS & GUPTE LLP

CHARTERED ACCOUNTANTS

B-14, Ratlam Kothi, Kanchan Bagh Main Road, Indore- 452001 (M P) INDIA

Phone: 0731-2514448, 2527716, 2528730

E-mail: mail@fngca.com, Website: www.fngca.in

Independent Auditor's Review Report on the Unaudited Quarterly 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

To,
The Board of Directors of
Brand Concepts Limited
Indore

We have reviewed the accompanying statement of unaudited consolidated financial results of **Brand Concepts Limited** ("the Parent") and its share of the net loss after tax and total comprehensive loss of its associate entity **7E Wellness Private Limited**, (the Parent and its associate together referred to as the "Group") for the quarter ended June 30, 2025 and year to date from April 01, 2025 to June 30, 2025 (the "Statement") attached herewith, being submitted by the Parent pursuant to the Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended (the "Listing Regulations").

This Statement, which is responsibility of the Parent's management and approved by the Board of Directors of the Parent company, 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, as amended and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. Our responsibility is to express a conclusion on the Statement 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 Statement is free from 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 specified under Section 143(10) of the Companies Act, 2013 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. We have not performed an audit and accordingly, we do not express an audit opinion.

We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33(8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable.



The accompanying Statement includes the unaudited financial information of the associate company, '7E Wellness Private Limited'.

Based on our review conducted and procedures performed as stated in paragraph above, and based on the considerations referred to in paragraph below, 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 (Ind AS) specified under Section 133 of the Companies Act, 2013, as amended, read with relevant rules issued thereunder, as amended and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations, 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.

We did not review the interim financial statements/ financial information/ financial results of the associate company, '7E Wellness Private Limited', whose interim financial results and other financial information, without giving effect to the elimination of intra-group transaction reflect group's share of net loss after tax of Rs. 15.15 lakhs and total comprehensive loss of Rs. 15.15 lakhs, for the quarter ended on June 30, 2025, not included in the accompanying Statement since the Company's share of total losses has exceeded its interest in the said Associate and also which has been reviewed by the respective independent auditor.

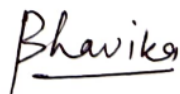
The unaudited interim financial results and other unaudited financial information of the associate has been reviewed by its independent auditor and has been approved and furnished to us by the Management of the Parent Company and our conclusion on the Statement, in so far as it relates to the amounts and disclosures in respect of the associate, is based solely on such unaudited interim financial results and other unaudited financial information. According to the information and explanations given to us by the Management, these interim financial results are not material to the Group.

Our conclusion on the Statement in respect of matters stated in para above is not modified with respect to our reliance on the work done and the financial results certified by the Management.

Place: Indore
Date: August 13, 2025
UDIN: 25440574 BMUIAI 3759



For Fadnis & Gupte LLP
Chartered Accountants
FRN 006600C/C400324


(CA. Bhavika Chandwani)
Partner
M. No.: 440574