



## BRAND CONCEPTS LIMITED

CIN - L51909MP2007PLC066484  
140/2/2, Musakhedi Square, Ring Road, Indore 452001 (M.P) INDIA  
Phone: 91-731-4223000, Fax- 4221222/444  
Email: info@brandconcepts.in

**Date: 11th August, 2023**

To,  
National Stock Exchange of India Limited  
Listing & Compliance Department  
Exchange Plaza, 5<sup>th</sup> 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, 11<sup>th</sup> August, 2023 at 10:15 a.m.**

Dear Sir/Madam,

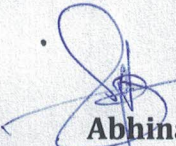
The Board of Directors of the Company at their meeting held on Friday, 11<sup>th</sup> August, 2023 at 10:15 a.m. inter alia transacted the following business.

- Unaudited financial result for the quarter & three months ended on 30<sup>th</sup> June, 2023 along with Limited Review Report

The meeting was commenced on 10:15 am and got concluded on 12:15 a.m.

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

Thanking You,  
Yours faithfully,  
For Brand Concepts Limited,

  
Abhinav Kumar  
Whole Time Director & CFO  
(DIN:06687880)





**BRAND CONCEPTS LIMITED (L51909MP2007PLC066484)**  
STATEMENT OF STANDALONE AND CONSOLIDATED UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 30TH JUNE, 2023

(Rs. in Lakhs)

Particulars	Standalone				Consolidated			
	For The Quarter Ended			For The Year Ended	For The Quarter Ended			For The Year Ended
	30.06.2023	31.03.2023	30.06.2022	31.03.2023	30.06.2023	31.03.2023	30.06.2022	31.03.2023
	(Unaudited)	(Audited)	(Unaudited)	(Audited)	(Unaudited)	(Audited)	(Unaudited)	(Audited)
<b>1. Revenue</b>								
(a) Net Sales/Income from Operations	5,806.07	4,166.91	3,190.16	16,321.63	5,806.07	4,166.91	3,190.16	16,321.63
(b) Other Revenue	51.50	18.32	5.83	38.36	51.50	18.32	5.83	38.36
<b>Total Revenue</b>	<b>5,857.57</b>	<b>4,185.23</b>	<b>3,195.99</b>	<b>16,359.99</b>	<b>5,857.57</b>	<b>4,185.23</b>	<b>3,195.99</b>	<b>16,359.99</b>
<b>2. Expenses:</b>								
(a) Cost of Materials Consumed	-	-	-	-	-	-	-	-
(b) Purchase of stock-in-trade	3,171.61	2,283.44	1,603.10	9,367.40	3,171.61	2,283.44	1,603.10	9,367.40
(c) Changes in Inventories of Stock in Trade	(79.10)	(210.11)	46.31	(845.49)	(79.10)	(210.11)	46.31	(845.49)
(d) Employee benefit expenses	550.22	452.38	367.34	1,616.37	550.22	452.38	367.34	1,616.37
(e) Finance Cost	137.24	110.73	112.71	494.18	137.24	110.73	112.71	494.18
(f) Depreciation and amortization expenses	109.36	97.89	66.43	345.99	109.36	97.89	66.43	345.99
(g) Other expenses	1,513.39	1,118.54	778.69	4,059.83	1,513.39	1,118.54	778.69	4,059.83
<b>Total Expenses</b>	<b>5,402.72</b>	<b>3,852.87</b>	<b>2,974.58</b>	<b>15,038.28</b>	<b>5,402.72</b>	<b>3,852.87</b>	<b>2,974.58</b>	<b>15,038.28</b>
<b>3. Profit/(Loss) from operations before exceptional item &amp; Tax (1-2)</b>	<b>454.85</b>	<b>332.36</b>	<b>221.41</b>	<b>1,321.71</b>	<b>454.85</b>	<b>332.36</b>	<b>221.41</b>	<b>1,321.71</b>
<b>4. Exceptional Items</b>	-	5.51	18.01	23.52	-	5.51	18.01	23.52
<b>5. Profit/ (Loss) from ordinary activities before tax (3+4)</b>	<b>454.85</b>	<b>337.87</b>	<b>239.42</b>	<b>1,345.23</b>	<b>454.85</b>	<b>337.87</b>	<b>239.42</b>	<b>1,345.23</b>
<b>6. Tax expenses:</b>								
Current Tax	154.09	64.66	36.91	237.52	154.09	64.66	36.91	237.52
Mat Credit Entitlement	-	43.31	(36.91)	(55.72)	-	43.31	(36.91)	(55.72)
Deferred Tax	(11.73)	25.14	33.05	159.58	(11.73)	25.14	33.05	159.58
Short (excess) provision for tax relating to prior year	-	-	-	-	-	-	-	-
<b>7. Net Profit/(Loss) for the period after tax but before share of profit / (loss) of associates (5-6)</b>	<b>312.49</b>	<b>204.76</b>	<b>206.37</b>	<b>1,003.85</b>	<b>312.49</b>	<b>204.76</b>	<b>206.37</b>	<b>1,003.85</b>
<b>8. Share of profit / (loss) of associates</b>	-	-	-	-	(4.05)	(2.84)	(9.76)	(26.31)
<b>9. Net Profit/(Loss) for the period after taxes &amp; share of profit / (loss) of associates but before non - controlling interest (7+8)</b>	<b>312.49</b>	<b>204.76</b>	<b>206.37</b>	<b>1,003.85</b>	<b>308.44</b>	<b>201.92</b>	<b>196.61</b>	<b>977.54</b>
<b>10. Non-controlling interests</b>	-	-	-	-	-	-	-	-
<b>11. Net Profit/(Loss) for the period after taxes &amp; share of profit / (loss) of associates and non - controlling interest (9+10)</b>	<b>312.49</b>	<b>204.76</b>	<b>206.37</b>	<b>1,003.85</b>	<b>308.44</b>	<b>201.92</b>	<b>196.61</b>	<b>977.54</b>
<b>12. Other Comprehensive Income</b>								
A) Items that will not be reclassified to the statement of profit or loss								
a. Gain / (loss) on remeasurement of the defined benefit plans	(2.66)	0.32	0.33	12.51	(2.66)	0.32	0.33	12.51
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	-	-	-	-	-	-	-	-
<b>Total other comprehensive income</b>	<b>(2.66)</b>	<b>0.32</b>	<b>0.33</b>	<b>12.51</b>	<b>(2.66)</b>	<b>0.32</b>	<b>0.33</b>	<b>12.51</b>
<b>13. Net Profit/(Loss) for the period (11+12)</b>	<b>309.83</b>	<b>205.08</b>	<b>206.70</b>	<b>1,016.36</b>	<b>305.78</b>	<b>202.24</b>	<b>196.94</b>	<b>990.05</b>
<b>14. Paid-up equity share capital (Face Value of the share @ 10 Rs. / Share)</b>	<b>1,058.28</b>	<b>1,058.28</b>	<b>1,058.28</b>	<b>1,058.28</b>	<b>1,058.28</b>	<b>1,058.28</b>	<b>1,058.28</b>	<b>1,058.28</b>
<b>15. Reserves excluding Revaluation Reserves as at balance sheet date</b>				<b>1,743.66</b>				<b>1,704.30</b>
<b>16. (i) Earning Per Share (before extraordinary items) (of Rs. 10/- each) (not annualised for quarter)</b>								
a) Basic	2.93	1.94	1.95	9.60	2.89	1.91	1.86	9.36
b) Diluted	2.93	1.94	1.95	9.60	2.89	1.91	1.86	9.36

**Notes :**

- The above financial results have been reviewed by the Audit Committee and approved by the Board of Directors in its meeting held on 11th August, 2023, in terms of Regulation 33 of SEBI (Listing Obligation & Disclosure Requirements) Regulations, 2015. The statutory auditors have issued the audit reports with unmodified opinion on the above results.
- Financial Results are in compliance with the Indian Accounting Standard (Ind-AS) prescribed under section 133 of the Companies Act, 2013.
- The employee benefit expenses include Rs. 53.89 lahs (Rs. 0.26 Lacs for the quarter ended 30th June, 2022) on account of grant of Employee Stock Options (ESOP's) under ESOP Policy 2020 to eligible employees.
- Previous period figures have been regrouped / rearranged, wherever necessary to confirm to 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.

For Brand Concepts Limited

Abhinav Kumar  
Whole Time Director & CFO  
DIN : 06687880

Date : 11th August 2023  
Place : Indore





**Independent Auditor's Review Report on the Quaterly Unaudited and Year to Date Standalone Financial Results of the Company pursuant to the Regulation 33 of the SEBI(Listing Obligation and Disclosure Requirements ) Regulation,2015 (as amended)**

To,  
The Board of Directors  
Brand Concepts Limited

1. We have reviewed the accompanying statement of unaudited standalone financial results of M/s Brand Concepts Limited ("the company") for the quarter ended on 30<sup>th</sup> June,2023. The statement has been prepared by the company's Management pursuant to the requirement of Regulation 33 of the SEBI (listing Obligations and Disclosure Requirements) Regulations,2015 as amended ("the listing regulations").
2. 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 "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.
3. We conducted our review 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 is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.
4. 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 of unaudited financial results prepared in accordance with applicable accounting standards and recognised accounting practices and policies 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.

Place: Indore  
Date : 11.08.2023  
UDIN: 23403346BGUKIT4411

For MAHESHWARI & GUPTA  
Chartered Accountants  
FRN: 006179C

CA. SUNIL MAHESHWARI  
Partner  
M.No. 403346







**Independent Auditor's Review Report on the Quaterly Unaudited and Year to Date Consolidated Financial Results of the Company pursuant to the Regulation 33 of the SEBI(Listing Obligation and Disclosure Requirements ) Regulation, 2015 (as amended)**

To,  
The Board of Directors  
Brand Concepts Limited

1. We have reviewed the accompanying statement of unaudited Consolidated Financial Results ("the statement") of M/s Brand Concepts Limited ("the parent") and its subsidiary together referred to as ("the Group") for the quarter ended on 30<sup>th</sup> June, 2023 (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 5<sup>th</sup> July, 2016.

2. 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, read with rules issued there under and other accounting principles generally accepted in India. Our responsibility is to issue a report on these Financial Statements 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. A review of the interim financial information consists of making, and 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 audit. Accordingly, we do not express an audit opinion.

4. 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.

5. 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 principle laid down in the aforesaid Indian accounting standards and other accounting practices 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.

Place: Indore

Date : 11.08.2023

UDIN: 23403346BGUKIS2490

For MAHESHWARI & GUPTA  
Chartered Accountants  
FRN: 006179C

CA. SUNIL MAHESHWARI  
Partner  
M.No. 403346