

Brand Concepts Limited (L51909MH2007PLC174702)

STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE HALF YEAR ENDED ON 30TH SEPTEMBER 2021

Particulars	Half Year Ended		(Rs. In Lacs)	
	Unaudited 30/09/2021	Audited 31/03/2021	Unaudited 30/09/2020	Audited 31/03/2021
1. Income from Operations				
(a) Net Sales/Income from Operations	3290.32	3629.08	650.29	4279.37
(b) Other Income	6.52	5.20	4.57	9.77
Total Income from Operations (net)	3296.84	3634.28	654.86	4289.14
2. Expenses:				
(a) Cost of Materials Consumed	-	-	-	-
(b) Purchase of stock-in-trade	1382.60	1600.24	335.16	1935.41
(c) Changes in Inventories of Finished Goods and Stock in Trade	491.63	274.71	178.89	453.60
(d) Employee benefit expenses	451.65	428.95	324.53	753.48
(e) Finance Cost	215.44	244.19	216.28	460.47
(f) Depreciation and amortization expenses	39.32	45.13	67.79	112.92
(g) Other expenses (Any item exceeding 10% of the total expenses relating to continuing operations to be shown separately)	963.59	1025.53	417.51	1443.03
Total Expenses	3544.23	3618.75	1540.16	5158.91
3. Profit/(Loss) from operations before exceptional item & Tax (1-2)	(247.39)	15.53	(885.30)	(869.77)
4. Exceptional Items	0.00	0.00	0.00	0.00
5. Profit/ (Loss) from ordinary activities before tax (3-4)	(247.39)	15.53	(885.30)	(869.77)
6. Tax expenses:				
7. Net Profit /(Loss) from Ordinary activites after tax (5-6)	(168.43)	257.34	(888.89)	(631.55)
8. Extraordinary items (net of tax expenses)	0.00	0.00	0.00	0.00
9. Net Profit /(Loss) for the period (7-8)	(168.43)	257.34	(888.89)	(631.55)
10. Paid-up equity share capital (Face Value of the share @ 10 Rs. / Share)	1058.28	1058.28	1058.28	1058.28
11. Reserves excluding Revaluation Reserves as per Balance Sheet of Previous accounting year.	644.93	813.37	556.04	813.37
12.(i) Earning Per Share (before extraordinary items) (of Rs. 10/- each) (not annualised)				
a) Basic	(1.59)	2.43	(8.40)	(5.97)
b) Diluted	(1.59)	2.43	(8.40)	(5.97)

Notes:

- 1) The above results after being reviewed by the Audit Committee and approved by the Board of Directors in its meeting held on 1st November 2021.
- 2) Previous Periods figures have been regrouped/rearranged, wherever necessary to confirm to current periods classifications.
- 3) 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.
- 4) In accordance with regulation 33 of the SEBI (LODR) Regulations, 2015, the Statutory Auditors of the Company have carried out limited review of the above results for the half year ended on 30th September 2021

For Brand Concepts Limited

Prateek Maheshwari
(Managing Director)
DIN (00039340)



Date : 1st November, 2021
Place : Indore

Brand Concepts Limited (L51909MH2007PLC174702)		
<u>STANDALONE UNAUDITED STATEMENT OF ASSETS AND LIABILITIES</u>		
Particulars	(Rs. In Lacs)	
	As at 30th September, 2021	As at 31st March, 2021
	Rs.	Rs.
EQUITY & LIABILITIES		
(1) Shareholders' funds		
(a) Share Capital	1,058.28	1,058.28
(b) Reserves & Surplus	644.93	813.37
(2) Non-current liabilities		
(a) Long-term borrowings	418.57	561.95
(b) Long-term provisions	216.66	239.12
(3) Current liabilities		
(a) Short-term borrowings	2,162.30	2,081.10
(b) Trade payables	1,690.66	1,851.93
(c) Other current liabilities	321.43	352.49
(d) Short term provisions	287.06	142.66
Total (1+2+3)	6,799.89	7,100.90
ASSETS		
(1) Non-current assets		
(a) Fixed assets		
(i) Tangible assets	266.03	285.28
(ii) Intangible assets	3.51	4.79
(iii) Capital (W.I.P.)	-	-
(b) Non-current Investments	0.50	-
(c) Deferred tax assets (Net)	444.75	365.79
(d) Long-term loans & advances	144.15	144.27
(2) Current assets		
(a) Current Investments	-	-
(b) Inventories	1,691.40	2,183.04
(c) Trade receivables	3,476.42	3,434.80
(d) Cash & cash equivalents	287.32	214.68
(e) Short-term loans & advances	409.30	374.82
(f) Other Current Assets	76.51	93.43
Total (1+2)	6,799.89	7,100.90

For Brand Concepts Limited

Prateek Maheshwari
Managing Director
DIN: 00039340



Date : 1st November, 2021
Place : Indore

Brand Concepts Limited (L51909MH2007PLC174702)		
STANDALONE CASH FLOW STATEMENT FOR THE HALF YEAR ENDED ON 30TH SEPTEMBER 2021		
Particulars	For the Half Year Ended 30th September, 2021	(Rs. In Lacs) For the Year Ended 31st March, 2021
A. CASH FLOW FROM OPERATING ACTIVITIES		
Net Profit before tax and extraordinary items	(247.40)	(869.77)
Adjustments for:		
Depreciation & Misc. expenditure written off	39.32	112.92
Interest and other charges	215.44	460.47
Interest Income	(6.52)	(5.95)
Operating profit before working capital changes	0.84	(302.33)
Adjustments for:		
Trade and other receivables	(59.05)	816.20
Inventories	491.63	453.60
Trade & other Payables	(70.38)	(1,113.51)
Cash generated from operations	363.04	(146.04)
Direct taxes	-	-
Net Cash from operating activities	363.04	(146.04)
B. CASH FLOW FROM INVESTING ACTIVITIES		
Purchase of Fixed Assets	(18.79)	(5.61)
Investment in Shares	(0.50)	-
Deposits		
Interest Received	6.52	5.95
Net Cash from/ (used) in investment activities	(12.77)	0.34
C. CASH FLOW FROM FINANCING ACTIVITIES		
Proceeds from long / short term borrowings (Net)	(62.19)	445.27
Interest and other charges paid	(215.44)	(460.47)
Dividend including Dividend Distribution Tax paid	-	-
Net Cash (used) / from financing activities	(277.63)	(15.20)
D. Net increase / (decrease) in cash and cash equivalents		
Opening balance of Cash and cash equivalents	72.64	(160.90)
Closing balance of Cash and cash equivalents	214.68	375.58
	287.32	214.68

For Brand Concepts Limited

Prateek Maheshwari
(Managing Director)
DIN (00039340)



Date : 1st November, 2021
Place : Indore

Brand Concepts Limited (L51909MH2007PLC174702)				
CONSOLIDATED UNAUDITED FINANCIAL RESULTS FOR THE HALF YEAR ENDED ON 30TH SEPTEMBER 2021				
(Rs. In Lacs)				
Particulars	Half Year Ended		Year Ended	
	Unaudited 30/09/2021	Audited 31/03/2021	Unaudited 30/09/2020	Audited 31/03/2021
1. Income from Operations				
(a) Net Sales/Income from Operations	3290.32	3629.08	650.29	4279.37
(b) Other Income	6.52	5.20	4.57	9.77
Total Income from Operations (net)	3296.84	3634.28	654.86	4289.14
2. Expenses:				
(a) Cost of Materials Consumed	-	-	-	-
(b) Purchase of stock-in-trade	1382.60	1600.24	335.16	1935.41
(c) Changes in Inventories of Finished Goods and Stock in Trade	491.63	274.71	178.89	453.60
(d) Employee benefit expenses	453.79	428.95	324.53	753.48
(e) Finance Cost	215.44	244.19	216.28	460.47
(f) Depreciation and amortization expenses	39.32	45.13	67.79	112.92
(g) Other expenses (Any item exceeding 10% of the total expenses relating to continuing operations to be shown separately)	966.51	1025.53	417.51	1443.03
Total Expenses	3549.29	3618.75	1540.16	5158.91
3. Profit/(Loss) from operations before exceptional item & Tax (1-2)	(252.45)	15.53	(885.30)	(869.77)
4. Exceptional Items	0.00	0.00	0.00	0.00
5. Profit/ (Loss) from ordinary activities before tax (3-4)	(252.45)	15.53	(885.30)	(869.77)
6. Tax expenses:				
7. Net Profit / (Loss) from Ordinary activites after tax (5-6)	(173.49)	257.34	(888.89)	(631.55)
8. Extraordinary items (net of tax expenses)	0.00	0.00	0.00	0.00
9. Net Profit / (Loss) for the period (7-8)	(173.49)	257.34	(888.89)	(631.55)
10. Paid-up equity share capital (Face Value of the share @ 10 Rs. / Share)	1058.28	1058.28	1058.28	1058.28
11. Reserves excluding Revaluation Reserves as per Balance Sheet of Previous accounting year.	639.88	813.37	556.04	813.37
12.(i) Earning Per Share (before extraordinary items) (of Rs. 10/- each) (not annualised)				
a) Basic	(1.64)	2.43	(8.40)	(5.97)
b) Diluted	(1.64)	2.43	(8.40)	(5.97)

Notes:

- 1) The above results after being reviewed by the Audit Committee and approved by the Board of Directors in its meeting held on 1st November 2021.
- 2) Previous Periods figures have been regrouped/rearranged, wherever necessary to confirm to current periods classifications.
- 3) 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

Prateek Maheshwari
(Managing Director)
DIN (00039340)



Date : 1st November, 2021
Place : Indore

Brand Concepts Limited (L51909MH2007PLC174702)
CONSOLIDATED UNAUDITED STATEMENT OF ASSETS AND LIABILITIES

(Rs. In Lacs)

Particulars	As at 30th September, 2021	As at 31st March, 2021
	Rs.	Rs.
EQUITY & LIABILITIES		
(1) Shareholders' funds		
(a) Share Capital	1,058.28	1,058.28
(b) Reserves & Surplus	639.88	813.37
(2) Minority Interest	(0.01)	-
(3) Non-current liabilities		
(a) Long-term borrowings	418.57	561.95
(b) Long-term provisions	216.66	239.12
(4) Current liabilities		
(a) Short-term borrowings	2,162.30	2,081.10
(b) Trade payables	1,690.66	1,851.93
(c) Other current liabilities	321.64	352.49
(d) Short term provisions	287.06	142.66
Total (1+2+3+4)	6,795.04	7,100.90
ASSETS		
(1) Non-current assets		
(a) Fixed assets		
(i) Tangible assets	266.03	285.28
(ii) Intangible assets	3.51	4.79
(iii) Capital (W.I.P.)	-	-
(b) Non-current Investments	-	-
(c) Deferred tax assets (Net)	444.75	365.79
(d) Long-term loans & advances	144.15	144.27
(2) Current assets		
(a) Current Investments	-	-
(b) Inventories	1,691.40	2,183.04
(c) Trade receivables	3,476.42	3,434.80
(d) Cash & cash equivalents	287.88	214.68
(e) Short-term loans & advances	404.39	374.82
(f) Other Current Assets	76.51	93.43
Total (1+2)	6,795.04	7,100.90

For Brand Concepts Limited

Prateek Maheshwari

Managing Director

DIN: 00039340



Date : 1st November, 2021

Place : Indore

Brand Concepts Limited (L51909MH2007PLC174702)		
CONSOLIDATED CASH FLOW STATEMENT FOR THE HALF YEAR ENDED ON 30TH SEPTEMBER 2021		
Particulars	For the Half Year Ended 30th September, 2021	For the Year Ended 31st March, 2021
A. CASH FLOW FROM OPERATING ACTIVITIES		
Net Profit before tax and extraordinary items	(252.45)	(869.77)
Adjustments for:		
Depreciation & Misc. expenditure written off	39.32	112.92
Interest and other charges	215.44	460.47
Interest Income	(6.52)	(5.95)
Operating profit before working capital changes	(4.21)	(302.33)
Adjustments for:		
Trade and other receivables	(54.16)	816.20
Inventories	491.64	453.60
Trade & other Payables	(70.18)	(1,113.51)
Cash generated from operations	363.09	(146.04)
Direct taxes	-	-
Net Cash from operating activities	363.09	(146.04)
B. CASH FLOW FROM INVESTING ACTIVITIES		
Purchase of Fixed Assets	(18.79)	(5.61)
Deposits	-	-
Interest Received	6.52	5.95
Net Cash from/ (used) in investment activities	(12.27)	0.34
C. CASH FLOW FROM FINANCING ACTIVITIES		
Proceeds from long / short term borrowings (Net)	(62.18)	445.27
Interest and other charges paid	(215.44)	(460.47)
Dividend including Dividend Distribution Tax paid		
Net Cash (used) / from financing activities	(277.62)	(15.20)
D. Net increase / (decrease) in cash and cash equivalents		
Opening balance of Cash and cash equivalents	73.20	(160.90)
Closing balance of Cash and cash equivalents	214.68	375.58
	287.88	214.68

For Brand Concepts Limited

Prateek Maheshwari
(Managing Director)
DIN (00039340)



Date : 1st November, 2021
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

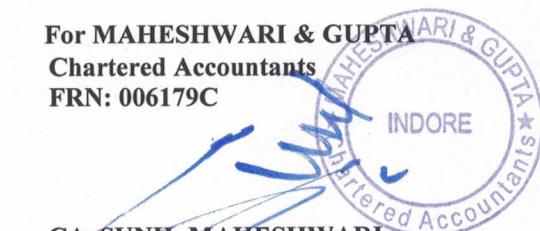
1. We have reviewed the accompanying statement of unaudited standalone financial results of M/s Brand Concepts Limited ("the company") for the half year ended on 30th September,2021. The statement has been prepared by the company's Management pursuant to the requirement of Regulation 33 of the SEBI (listing Obligations and Disclosure Requirements) Regulations,2015 as amended ("the listing regulations"). This statement is the responsibility of the company's management and has been approved by the Board of Directors
2. 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.
3. 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 : 01.11.2021

For MAHESHWARI & GUPTA
Chartered Accountants
FRN: 006179C

CA. SUNIL MAHESHWARI
Partner
M.No. 403346

UDIN 21403346 AAAKY2166





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 subsidiaries together referred to as ("the Group") for the six month ended on 30th September,2021 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.

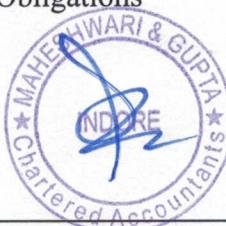
Attention is drawn to the fact that the figures for the corresponding half year ended 30th September,2021 of the subsidiary " 7E Wellness India Private Limited" have been approved by the Parent's Board of Directors and have been subjected to review by us.

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 : 01.11.2021

For MAHESHWARI & GUPTA
Chartered Accountants
FRN: 006179C

CA. SUNIL MAHESHWARI
Partner
M.No. 403346

UDIN! 21403346AAAAKZ495