



# BRAND CONCEPTS LIMITED

CIN - L51909MH2007PLC174702

140/2/2 Ring Road Squire Musakhedi, INDORE 452 001 (M.P) INDIA

## STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE HALF YEAR ENDED 30TH SEPTEMBER 2019

(Rs. In Lacs)

Particulars	Half Year Ended			Year Ended
	30-Sep-19	31-Mar-19	30-Sep-18	31-Mar-19
	(Unaudited)	(Audited)	(Unaudited)	(Audited)
<b>1. Income from Operations</b>				
Net Sales/Income from Operations (Net of Excise Duty)	3597.83	4781.57	3399.01	8180.58
(b) Other Income	6.36	10.96	4.55	15.51
<b>Total Income from Operations (net)</b>	<b>3604.19</b>	<b>4792.53</b>	<b>3403.56</b>	<b>8196.09</b>
<b>2. Expenses:</b>				
(a) Cost of Materials Consumed	0.00	0.00	0.00	0.00
(b) Purchase in stock-in-trade	1762.90	2401.87	1917.34	4319.21
(c) Changes in Inventories of Finished Goods, Work in Progress and Stock in Trade	50.78	70.28	(433.09)	(362.81)
(d) Employee benefit expenses	693.45	624.69	627.37	1252.06
(e) Finance Cost	196.45	167.54	169.44	336.98
(f) Depreciation and amortization expenses	71.48	60.59	57.31	117.90
(g) Other expenses (Any Item exceeding 10% of the total expenses relating to continuing operations to be shown separately)	983.29	1119.86	1035.27	2155.13
<b>Total Expenses</b>	<b>3758.35</b>	<b>4444.83</b>	<b>3373.64</b>	<b>7818.47</b>
<b>3. Profit/(Loss) from operations before income, finance costs and exceptional items (1-2)</b>	<b>(154.16)</b>	<b>347.70</b>	<b>29.92</b>	<b>377.62</b>
<b>4. Exceptional Items</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>5. Profit/ (Loss) from ordinary activities before tax (3-4)</b>	<b>(154.16)</b>	<b>347.70</b>	<b>29.92</b>	<b>377.62</b>
<b>6. Tax expenses:</b>	<b>3.84</b>	<b>84.91</b>	<b>25.90</b>	<b>110.81</b>
<b>7. Net Profit /(Loss) from Ordinary activities after tax (5-6)</b>	<b>(158.00)</b>	<b>262.78</b>	<b>4.02</b>	<b>266.80</b>
<b>8. Extraordinary items (net of tax expenses)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>9. Net Profit /(Loss) for the period (7-8)</b>	<b>(158.00)</b>	<b>262.78</b>	<b>4.02</b>	<b>266.80</b>
<b>10. Share of Profit/(Loss) of Associates*</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>





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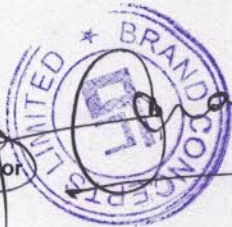
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11. Minority Interest *	0.00	0.00	0.00	0.00
12. Net Profit/(Loss) after taxes, minority interest and share of profit /(loss) of associates (9-10-11)	(158.00)	262.78	4.02	266.80
13. Paid-up equity share capital (Face Value of the shares shall be indicated)	10.00	10.00	10.00	10.00
14. Reserves excluding Revaluation Reserves as per Balance Sheet of Previous accounting year.	1397.76	1555.76	1292.98	1555.76
15. Earning Per Share (before extraordinary items) (of Rs. 10/- each) (not annualised)				
a) Basic	(1.49)	2.48	0.04	2.52
b) Diluted	(1.49)	2.48	0.04	2.52
16.(ii) Earning Per Share (after extraordinary items) of Rs.10/- each) (not annualised):				
(a) Basic	(1.49)	2.48	0.04	2.52
(b) Diluted	(1.49)	2.48	0.04	2.52

Notes:

- The above unaudited financial results for the Half Year ended on 30th September 2019 after being reviewed by the Audit Committee have been taken on record by the Board of Directors at its Board Meeting held on 14.11.2019.
- Previous year figures have been regrouped / rearranged wherever necessary.
- The requirement of AS-17 "Segment Reporting" is not applicable to the company as it is engaged in single business segment.
- Statement of Assets and Liabilities as on 30th September 2019 is enclosed herewith.
- 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 30th September, 2019.
- The above financial results have been prepared in accordance with the applicable accounting standards for Interim Financial Reporting prescribed under section 133 of the Companies Act, 2013 and other recognized accounting practices and policies.

Abhinav Kumar  
Whole Time Director  
DIN: 06687880



Date: 14.11.2019

Place: Indore





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## STATEMENT OF ASSETS AND LIABILITIES

(Rs. In Lacs)

Particulars	As at 30th September, 2019 Rs.	As at 31st March, 2019 Rs.
<b>EQUITY &amp; LIABILITIES</b>		
<b>(1) Shareholders' funds</b>		
(a) Share Capital	1,058.28	1,058.28
(b) Reserves & Surplus	1,397.76	1,555.76
<b>(2) Non-current liabilities</b>		
(a) Long-term borrowings	490.89	406.62
(b) Long-term provisions	56.99	54.09
(c) Other Long Term Liabilities	20.70	27.51
<b>(3) Current liabilities</b>		
(a) Short-term borrowings	1,662.38	1,671.43
(b) Trade payables	2,194.14	2,198.88
(c) Other current liabilities	1,005.65	894.34
(d) Short term provisions	-	-
<b>Total (1+2+3)</b>	<b>7,886.79</b>	<b>7,866.91</b>
<b>ASSETS</b>		
<b>(1) Non-current assets</b>		
(a) Fixed assets		
(i) Tangible assets	407.17	431.51
(ii) Intangible assets	14.81	17.56
(b) Deferred tax assets (Net)	95.16	99.00
(c) Long-term loans & advances	168.99	158.05
<b>(2) Current assets</b>		
(a) Inventories	1,950.20	2,000.98
(b) Trade receivables	4,704.14	4,611.41
(c) Cash & cash equivalents	167.68	155.73
(d) Short-term loans & advances	378.64	392.67
<b>Total (1+2+3)</b>	<b>7,886.79</b>	<b>7,866.91</b>

For Brand Concepts Limited

Abhinav Kumar  
Whole Time Director  
DIN: 06687880



Date: 14.11.2019

Place: Indore





**Limited Review Report for the Six Months ended September 30, 2019**

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

1. We have reviewed the accompanying statement of unaudited financial results of **Brand Concepts Limited for the six month ended 30<sup>th</sup> September, 2019**. This statement is the responsibility of the Company's management and has been approved by the Board of Directors. Our responsibility is to issue a report on these financial statements based on our review.
2. 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 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 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 as specified under section 133 of the Companies Act, 2013 read with Rule 7 of the Companies (Accounts) Rules, 2014 and other recognised accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) regulation, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

Place: Indore

Date: 14<sup>th</sup> November, 2019

For MAHESHWARI & GUPTA  
Chartered Accountants  
Firm Reg. No. 006179C  
INDORE  
CA. Supri Maheshwari  
Partner  
M. No. 403346