



**BRAND
CONCEPTS**

BRAND CONCEPTS LIMITED

CIN - L51909MH2007PLC174702

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

Phone: 91-731-422300, Fax- 4221222/444

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,

Date: 13th November 2020

Sub: Submission of Unaudited Financial Results of the Company for the half year ended on 30th September 2020, along with the Limited Review Report.

Dear Sir/Mam,

With reference to the captioned subject, and pursuant to Regulation 33(3)(d) of the SEBI (Listing Obligation and Disclosure Requirement) Regulations, 2015, we hereby submitting the following.

- Unaudited financial result for the half year ended on 30th September 2020.
- 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

Registered Office: Lotus Star, Plot No. D-5, Road No. 20, Marol MIDC,
Andheri East Mumbai - 400093 (MH)



Limited Review Report for the Six Months ended on September 30, 2020.

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

1. We have reviewed the accompanying the statement of unaudited financial results of Brand Concepts Limited for the six month ended on 30th September, 2020. 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 on 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 provide less assurance than an audit. We have not performed an audit 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 recognized accounting practice 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: 13th November 2020

For MAHESHWARI & GUPTA
Chartered Accountants
FRN:0061790

CA. SUNIL MAHESHWARI
Partner

M. No. 403346

UDIN: 20103346AAAN8677

STATEMENT OF AUDITED FINANCIAL RESULTS FOR THE HALF YEAR ENDED 30TH SEPTEMBER 2020

Particulars	(Rs. in Lacs)			
	Half Year Ended		Year Ended	
	Unaudited 30/09/2020	Audited 31/03/2020	Unaudited 30/09/2019	Audited 31/03/2020
1. Income from Operations				
(a) Net Sales/Income from Operations (Net of Excise Duty)	650.29	3,530.53	3,597.83	7,128.36
(b) Other Income	4.57	12.94	6.36	19.30
Total Income from Operations (net)	654.86	3,543.47	3,604.19	7,147.66
2. Expenses:				
(a) Cost of Materials Consumed	-	-	-	-
(b) Purchase in stock-in-trade	335.16	2,108.02	1,782.90	3,870.92
(c) Changes in Inventories of Finished Goods, Work in Progress and Stock in Trade	178.89	(886.43)	50.78	(635.65)
(d) Employee benefit expenses	324.53	714.89	693.45	1,408.34
(e) Finance Cost	216.28	240.18	196.45	436.63
(f) Depreciation and amortization expenses	87.79	74.88	71.48	146.36
(g) Other expenses (Any item exceeding 10% of the total expenses relating to continuing operations to be shown separately)	417.51	1,077.18	983.29	2,060.47
Total Expenses	1,540.16	3,528.71	3,758.35	7,287.06
3. Profit/(Loss) from operations before income, finance costs and exceptional item.(1-2)	(885.30)	14.76	(154.16)	(139.40)
4. Exceptional Items	-	-	-	-
5. Profit/ (Loss) from ordinary activities before tax (3-4)	(885.30)	14.76	(154.16)	(139.40)
6. Tax expenses:	3.59	(32.41)	3.84	(28.57)
7. Net Profit/(Loss) from Ordinary activities after tax (5-6)	(888.89)	47.17	(158.00)	(110.83)
8. Extraordinary items (net of tax expenses)	-	-	-	-
9. Net Profit/(Loss) for the period (7-8)	(888.89)	47.17	(158.00)	(110.83)
10. Share of Profit/(Loss) of Associates*	-	-	-	-
11. Minority Interest *	-	-	-	-
12. Net Profit/(Loss) after taxes, minority interest and share of profit/(loss) of associates (9-10-11)	(888.89)	47.17	(158.00)	(110.83)
13. 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
14. Reserves excluding Revaluation Reserves as per Balance Sheet of Previous accounting year.	556.04	1,444.93	1,397.76	1,444.93
15.(i) Earning Per Share (before extraordinary items) (of Rs. 10/- each) (not annualised)				
a) Basic	(8.40)	0.45	(1.49)	(1.05)
b) Diluted	(8.40)	0.45	(1.49)	(1.05)
16.(ii) Earning Per Share (after extraordinary items) of Rs.10/- each (not annualised):				
(a) Basic	(8.40)	0.45	(1.49)	(1.05)
(b) Diluted	(8.40)	0.45	(1.49)	(1.05)

Notes:

- The above results after being reviewed by the Audit Committee and approved by the Board of Directors in its meeting held on 30th September 2020.
- Previous Periods figures have been regrouped/rearranged, wherever necessary to confirm to current periods 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.

4) Figures have been regrouped or reclassified whenever necessary.

For Brand Concepts Limited

Pateek Mapeshwari
(Managing Director)
DIN (00039340)



Date : 13th November, 2020

Place: Indore

Brand Concepts Limited (L51909MH2007PLC174702)

AUDITED STATEMENT OF ASSETS AND LIABILITIES

(Rs. in Lacs)

Particulars	As at 30th September, 2020	As at 31st March, 2020
	Rs.	Rs.
EQUITY & LIABILITIES		
(1) Shareholders' funds		
(a) Share Capital	1,058.28	1,058.28
(b) Reserves & Surplus	556.04	1,444.93
(2) Non-current liabilities		
(a) Long-term borrowings	699.47	587.23
(b) Long-term provisions	113.32	129.56
(3) Current liabilities		
(a) Short-term borrowings	1,698.19	1,610.55
(b) Trade payables	1,788.61	2,768.59
(c) Other current liabilities	682.43	505.70
(d) Short term provisions	250.60	191.91
Total (1+2+3)	6,846.94	8,296.75
ASSETS		
(1) Non-current assets		
(a) Fixed assets		
(i) Tangible assets	323.02	366.02
(ii) Intangible assets	8.35	11.76
(iii) Capital (W.I.P.)	0.00	19.61
(b) Non-current Investments		-
(c) Deferred tax assets (Net)	123.98	127.57
(d) Long-term loans & advances	119.92	135.71
(2) Current assets		
(a) Current Investments		-
(b) Inventories	2457.74	2,636.63
(c) Trade receivables	3317.59	4,177.35
(d) Cash & cash equivalents	116.63	422.65
(e) Short-term loans & advances	354.05	358.94
(f) Other Current Assets	25.66	40.51
Total (1+2)	6,846.94	8,296.75

For Brand Concepts Limited

Prateek Maheshwari
Managing Director
DIN: 00039340

Date : 13th November, 2020
Place: Indore

		(Rs. In Lacs)	
Particulars	Period Ended on 30th September 2020	Period Ended on 31st March 2020	
A. CASH FLOW FROM OPERATING ACTIVITIES			
Net Profit before tax and extraordinary items	(885.30)	(139.40)	
Adjustments for:			
Depreciation & Misc. expenditure written off	67.79	146.36	
Interest and other charges	216.28	436.63	
Interest income	(4.57)	(19.08)	
Operating profit before working capital changes	(605.80)	424.50	
Adjustments for:			
Trade and other receivables	891.72	413.81	
Inventories	178.90	(635.65)	
Trade & other Payables	(760.78)	420.93	
Cash generated from operations	(295.96)	623.58	
Direct taxes	0.00	0.00	
Net Cash from operating activities	(295.96)	623.58	
B. CASH FLOW FROM INVESTING ACTIVITIES			
Purchase of Fixed Assets	1.78	(94.67)	
Deposits			
Interest Received	4.57	19.08	
Net Cash from/ (used) in investment activities	6.35	(75.59)	
C. CASH FLOW FROM FINANCING ACTIVITIES			
Proceeds from long / short term borrowings (Net)	199.87	119.73	
Interest and other charges paid	(216.28)	(436.63)	
Dividend including Dividend Distribution Tax paid			
Net Cash (used) / from financing activities	(16.41)	(316.90)	
D. Net increase / (decrease) in cash and cash equivalents	(306.02)	231.10	
Opening balance of Cash and cash equivalents	422.65	191.56	
Closing balance of Cash and cash equivalents	116.63	422.65	

