



BRAND CONCEPTS LIMITED

CIN – L51909MP2007PLC066484
4th Floor, UNO Business Park, Indore Bypass Road, Opposite Sahara City,
Bicholi Mardana, Indore, Madhya Pradesh, India - 452016
Phone: 0731-4223000, Fax- 4221222/444
Email: info@brandconcepts.in

Date: 10th February, 2025

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

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

Symbol: BCONCEPTS

Scrip Code: 543442

Sub: Integrated Filing (Financial) for the quarter and nine months ended on December 31, 2024

Dear Sir/ Madam,

Pursuant to SEBI Circular No. SEBI/HO/CFD/CFD-PoD-2/CIR/P/2024/185 dated December 31, 2024, read with BSE Circular no. 20250102-4 dated January 2, 2025, and NSE Circular no. NSE/CML/2025/02 dated January 2, 2025, please find attached herewith the Integrated Filing (Financial) for the quarter and nine months ended December 31, 2024.

The above information will also be hosted on the website of the Company i.e. www.brandconcepts.in

Yours faithfully,
For Brand Concepts Limited

Swati Gupta
Company Secretary & Compliance Officer
Mem No: A33016

Encl.: a/a



FADNIS & GUPTA 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 December 31, 2024 and year to date from April 01, 2024 to December 31, 2024 ("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.



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

Bhavika

Place: Indore

Date: February 10, 2025

UDIN: 25440574BMVHZE6729

(CA. Bhavika Chandwani)

Partner

M. No.: 440574

BRAND CONCEPTS LIMITED (L51909MP2007PLC066484)

STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED 31ST DECEMBER, 2024

(Rs. in Lacs)

Particulars	For The Quarter Ended			For The Nine Months Ended		For the Year Ended
	31.12.2024	30.09.2024	31.12.2023	31.12.2024	31.12.2023	31.03.2024
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1. Revenue						
(a) Net Sales/Income from Operations	6,690.11	7,056.73	6,551.49	20,678.01	19,250.90	25,062.22
(b) Other Income	12.20	16.58	42.62	46.29	115.65	137.96
Total Revenue	6,702.31	7,073.31	6,594.11	20,724.30	19,366.55	25,200.18
2. Expenses:						
(a) Purchase of stock-in-trade	3,642.84	4,218.26	4,480.95	11,304.75	12,056.92	14,710.08
(b) Changes in Inventories of Stock in Trade	(241.66)	(575.14)	(1,185.27)	(834.79)	(2,096.00)	(2,067.61)
(c) Employee benefit expenses	713.84	713.42	584.09	2,109.18	1,720.88	2,332.85
(d) Finance Cost	247.21	245.04	173.90	729.97	461.32	628.68
(e) Depreciation and amortization expenses	290.35	287.90	162.60	852.10	416.49	618.83
(f) Other expenses	1,870.04	1,912.89	1,910.61	5,870.31	5,319.01	7,317.91
Total Expenses	6,522.62	6,802.37	6,126.88	20,031.52	17,878.62	23,540.74
3.Profit/(Loss) from operations before exceptional item & Tax (1-2)	179.69	270.94	467.23	692.78	1,487.93	1,659.44
4. Exceptional Items	-	-	-	-	-	-
5. Profit/ (Loss) from ordinary activities before tax (3+4)	179.69	270.94	467.23	692.78	1,487.93	1,659.44
6.Tax expenses:						
Current Tax	70.53	96.08	166.74	279.89	511.31	514.68
Earlier Year's Tax	-	36.56	-	36.56	-	72.91
MAT Credit Entitlement	-	-	-	-	-	(24.00)
Deferred Tax	(69.25)	(39.79)	(5.67)	(152.34)	(12.66)	(24.00)
7.Net Profit /(Loss) for the period after tax but before share of profit / (loss) of associates	178.41	178.09	306.16	528.67	989.28	1,095.85
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)	178.41	178.09	306.16	528.67	989.28	1,095.85
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)	178.41	178.09	306.16	528.67	989.28	1,095.85
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	9.91	(8.90)	1.87	4.70	4.17	7.44
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	-	-	-	-	-	-
Total other comprehensive income	9.91	(8.90)	1.87	4.70	4.17	7.44
13. Net Profit /(Loss) for the period (11+12)	188.32	169.19	308.03	533.37	993.45	1,103.29
14. Paid-up equity share capital (Face Value of the share @ 10 Rs. / Share)	1,121.78	1,121.78	1,110.78	1,121.78	1,110.78	1,113.28
15. Reserves excluding Revaluation Reserves as at balance sheet date	-	-	-	-	-	4,513.17
16.(i) Earning Per Share (before extraordinary items) (of Rs. 10/- each) (not annualised for quarter)						
a) Basic	1.59	1.51	2.83	4.73	9.16	10.07
b) Diluted	1.55	1.49	2.76	4.61	8.92	9.81

Notes :

- 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").
- The above standalone and consolidated unaudited financial results of the Company for the quarter and nine months ended on Dec 31,2024 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 February 10, 2025. The statutory auditors of the Company have reviewed the standalone and consolidated financial results pursuant to Regulations 33 of SEBI (Listing obligation and Disclosure Requirements) Regulation 2015, as amended.
- The above unaudited financial results have been prepared in accordance with the recognition and measurement principles stated therein 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.
- 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.
- The Scheme of Amalgamation with M/s IFF Overseas Private Limited (Transferor Company) has been filed with the National Company Law Tribunal (NCLT) for approval. The proposed appointed date is 1st April, 2024. The transferor company is under the control of the promoters. No effect has been given and none is required, in the financial results for the quarter and nine months up to the date of 31st Dec, 2024.
- The figures for the quarter ended Dec 31, 2024 are balancing figures between the unaudited figures in respect of nine months ended Dec 31, 2024 and the unaudited published figures upto Sep 30, 2024.

For Brand Concepts Limited

Abhinav Kumar
CFO & Whole-time director
DIN : 06687880

Date : 10th February 2025
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 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 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 December 31, 2024 and year to date from April 01, 2024 to December 31, 2024 (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 No. CIR/CFD/CMD1/44/2019 dated March 29, 2019 issued by the Securities and Exchange Board of India under Regulation 33(8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable.



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 results and other financial information of the associate company namely, '7E Wellness Private Limited', included in the consolidated unaudited financial results and other financial information that reflect, without giving effect to the elimination of intra-group transaction reflect Group's share of net loss of Rs. 6.02 lakhs and Rs. 15.38 lakhs and total comprehensive loss of Rs. 6.02 lakhs and Rs. 15.38 lakhs, for the quarter ended on December 31, 2024, and for the period from April 01, 2024 to December 31, 2024, respectively, not included in the accompanying Statement since the Company's share of total losses has exceeded its interest in the said Associate and also, interim financial results and interim financial information have been reviewed by the respective independent auditor.

The independent auditor's report on interim financial results of aforesaid entity have been 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 the reports of the other auditor. Our conclusion on the Statement in respect of the above matters is not modified with respect to our reliance on the work done and the reports of other auditor and the financial results/ financial information certified by the management.

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 and reviewed by the other independent auditor.

Place: Indore

Date: February 10, 2025

UDIN: 25440574BMVHZF8649



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

Bhavika

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

BRAND CONCEPTS LIMITED (L51909MP2007PLC066484)

STATEMENT OF CONSOLIDATED UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED 31ST DECEMBER, 2024

(Rs. in Lacs)

Particulars	For The Quarter Ended			For The Nine Months Ended		For the Year Ended
	31.12.2024	30.09.2024	31.12.2023	31.12.2024	31.12.2023	31.03.2024
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1. Revenue						
(a) Net Sales/Income from Operations	6,690.11	7,056.73	6,551.49	20,678.01	19,250.90	25,062.22
(b) Other Income	12.20	16.58	42.62	46.29	115.65	137.96
Total Revenue	6,702.31	7,073.31	6,594.11	20,724.30	19,366.55	25,200.18
2. Expenses:						
(a) Purchase of stock-in-trade	3,642.84	4,218.26	4,480.95	11,304.75	12,056.92	14,710.08
(b) Changes in Inventories of Stock in Trade	(241.66)	(575.14)	(1,185.27)	(834.79)	(2,096.00)	(2,067.61)
(c) Employee benefit expenses	713.84	713.42	584.09	2,109.18	1,720.88	2,332.85
(d) Finance Cost	247.21	245.04	173.90	729.97	461.32	628.68
(e) Depreciation and amortization expenses	290.35	287.90	162.60	852.10	416.49	618.83
(f) Other expenses	1,870.04	1,912.89	1,910.61	5,870.31	5,319.01	7,317.91
Total Expenses	6,522.62	6,802.37	6,126.88	20,031.52	17,878.62	23,540.74
3. Profit/(Loss) from operations before exceptional item & Tax (1-2)	179.69	270.94	467.23	692.78	1,487.93	1,659.44
4. Exceptional Items	-	-	-	-	-	-
5. Profit/ (Loss) from ordinary activities before tax (3+4)	179.69	270.94	467.23	692.78	1,487.93	1,659.44
6. Tax expenses:						
Current Tax	70.53	96.08	166.74	279.89	511.31	514.68
Earlier Year's Tax	-	36.56	-	36.56	-	-
Mat Credit Entitlement	-	-	-	-	-	72.91
Deferred Tax	(69.25)	(39.79)	(5.67)	(152.34)	(12.66)	(24.00)
Short (excess) provision for tax relating to prior year	-	-	-	-	-	-
7. Net Profit/(Loss) for the period after tax but before share of profit / (loss) of associates	178.41	178.09	306.16	528.67	989.28	1,095.85
8. Share of profit / (loss) of associates	-	-	(10.33)	-	(21.00)	-
9. Net Profit/(Loss) for the period after taxes & share of profit / (loss) of associates but before non - controlling interest (7+8)	178.41	178.09	295.83	528.67	968.28	1,095.85
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)	178.41	178.09	295.83	528.67	968.28	1,095.85
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						
Income tax on above	9.91	(6.90)	1.87	3.69	4.96	7.44
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	-	-	-	-	-	-
Total other comprehensive income	9.91	(8.90)	1.87	3.69	4.96	7.44
13. Net Profit/(Loss) for the period (11+12)	188.32	169.19	297.70	532.37	973.24	1,103.29
14. Paid-up equity share capital (Face Value of the share @ 10 Rs. / Share)	1,121.78	1,121.78	1,110.78	1,121.78	1,110.78	1,113.28
15. Reserves excluding Revaluation Reserves as at balance sheet date	-	-	-	-	-	4,513.17
16.(i) Earning Per Share (before extraordinary items) (of Rs. 10/- each) (not annualised for quarter)						
a) Basic	1.59	1.52	2.74	4.73	8.96	10.07
b) Diluted	1.55	1.49	2.67	4.61	8.73	9.81

Notes :

- The consolidated financial results include Brand Concepts Limited ("the Parent") and it's associate entity 7E Wellness India Private Limited (the Parent and it's Associate together referred to as "the Group").
- The above standalone and consolidated unaudited financial results of the Company for the quarter ended on Dec 31, 2024 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 February 10, 2025. The statutory auditors of the Company have reviewed the standalone and consolidated financial results' pursuant to Regulations 33 of SEBI (Listing obligation and Disclosure Requirements) Regulation 2015, as amended.
- The above unaudited financial results have been prepared in accordance with the recognition and measurement principles stated therein 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 Discloser Requirements), 2015 as amended.
- 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.
- The Scheme of Amalgamation with M/s IFF Overseas Private Limited (Transferor Company) has been filed with the National Company Law Tribunal (NCLT) for approval. The proposed appointed date is 1st April, 2024. The transferor company is under the control of the promoters. No effect has been given and none is required, in the financial results for the quarter and nine months up to the date of 31st Dec, 2024.
- The figures for the quarter ended Dec 31, 2024 are balancing figures between the unaudited figures in respect of nine months ended Dec 31, 2024 and the unaudited published figures upto Sep 30, 2024.
- The Company has not accounted for its share on loss of the Associate company amounting to Rs. 6.02 Lakhs & Rs. 15.38 Lakhs for the quarter & nine months ended on Dec 31, 2024, since its share of total loss have exceeded the carrying value of investments which is in accordance with IndAS 28 'Investment in Associate & Joint Ventures'.

For Brand Concepts Limited

Abhinav Kumar
CFO & Whole-time director
DIN : 0662880

Date : 10th February 2025
Indore



BRAND CONCEPTS LIMITED

CIN – L51909MP2007PLC066484
4th Floor, UNO Business Park, Indore Bypass Road, Opposite Sahara City,
Bicholi Mardana, Indore, Madhya Pradesh, India - 452016
Phone: 0731-4223000, Fax- 4221222/444
Email: info@brandconcepts.in

- Statement on Deviation or Variation for proceeds of Public Issue, Rights Issue, Preferential Issue, Qualified Institutions Placement etc. – **Not Applicable**
- Format for disclosing outstanding default on loans and debt securities – **Not Applicable**
- Format for Disclosure of Related Party Transactions (applicable only for half-yearly filings i.e., 2nd and 4th quarter) – **Not Applicable**
- Statement on Impact of Audit Qualifications (For Audit Report with Modified Opinion) submitted along with Annual Audited Financial Results (Standalone and Consolidated separately) (applicable only for Annual Filing i.e., 4th quarter) – **Not Applicable**

Yours faithfully,
For Brand Concepts Limited

Swati Gupta
Company Secretary & Compliance Officer
Mem No: A33016