

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: 20th May 2019

Sub: Outcome of the Board Meeting of “Brand Concepts Limited” (Company) held on Monday, 20th day of May 2019, at 12:30 pm.

Dear Sir,

The Board of Directors of the Company at their meeting held on 20th day of May 2019 at 12:30 pm, at the corporate office, of the Company situated at 140/2/2, Musakhedi Square, Ring Road, Indore- 452010, inter alia transacted the following businesses.

- 1) Considered and approved the Audited Financial Results for the half year and year ended on 31.03.2019.
- 2) Considered appointment of B. Mantri & Co. Chartered Accountants as an Internal Auditor of the Company for the financial year 2019-20, (Brief Profile of Auditor is attached).

The meeting was commenced at 12:30 pm and got concluded at 4:30 pm.

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

Thanking You,
Yours Faithfully
For Brand Concepts Limited,



Prateek Maheshwari
Managing Director
DIN: 00039340

Brief Profile of Internal Auditor:

Name	M/s B. Mantri & Co. Chartered Accountants M. No. 404399 FRN: 013559C
Terms of Appointment	M/S B Mantri & Co., Chartered Accountant, Indore is appointed as an Internal Auditor of the Company for the F.Y. 2019-20 at such remuneration as may be decided by the Board from time to time.
Office Address	208-209, The Horizon, 11/5, South Tukoganj, Nath Mandir Road, Indore – 452001.



Declaration

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: 20th May 2019

Sub: Declaration (Pursuant to Regulation 33 of SEBI (Listing Obligations and Disclosure Requirement) Regulations, 2015.

Pursuant to the requirement as specified by Regulation 33 of SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 as amended by SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2016 it is hereby declared Auditors Report issued by the Statutory Auditors for the financial year ended as on 31st March 2019, contains unmodified opinion on Audited Financial Results of the Company for the half year and year ended 31st March 2019, approved by the Board Meeting held on 20th May 2019.

You are kindly requested to take the above declaration in your records.

For Brand Concepts Limited


Prateek Maheshwari
Managing Director
DIN: 00039340





Auditor's Report on half yearly and yearly Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015

To
Board of Directors
Brand Concepts Ltd.
Mumbai,

We have audited the financial results of Brand Concepts Ltd for the half year ended 31st March 2019, attached herewith and year to date results for the period 1st April, 2018 to 31st March, 2019 attached herewith, being submitted by the company pursuant to the requirement of regulation 33 of the SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015. These half yearly and yearly financial results have been prepared on the basis of the interim financial statements, which are the responsibility of company's management. Our responsibility is to express an opinion on these financial results based on our audit of such interim financial statements, which have been prepared in accordance with the recognition and measurement principles laid down in Accounting Standard for interim financial reporting (AS 25 / IND AS 34), prescribed under Section 133 of the Companies Act 2013 read with relevant rules issued thereunder ; or by the Institute of Chartered Accountants of India as applicable and other accounting principles generally accepted in India.

We conducted our audit in accordance with the auditing standards generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial results are free from material misstatements. An audit includes examining on a test basis, evidence supporting the amount disclosed as financial results. An audit also includes assessing the accounting principles used and significant estimates made by the management. We believe that our audit provides a reasonable basis for our opinion.

In our opinion and to the best of our information and according to the explanations given to us these half yearly and yearly financial results:

- (i) are presented in accordance with the requirements of regulation 33 of SEBI (Listing Obligations & Disclosure Requirements) Regulations , 2015 in this regard: and
- (ii) give a true and fair view of the net profit and other financial information for the year ended 31st March 2019 as well as the year to date result for the period from April 1st , 2018 to March 31st , 2019.

For Maheshwari & Gupta
Chartered Accountants
FRN- 006179C

CA. Sunil Maheshwari
Partner (M.No. 403346)

Place : Indore
Date : 20 May, 2019



STATEMENT OF AUDITED FINANCIAL RESULTS FOR THE HALF YEAR AND YEAR ENDED 31ST MARCH 2019

Particulars	Half Year Ended			Year Ended	
	Audited 31/03/201 9	Unaudited 30/09/201 8	Audited 31/03/201 8	Audited 31/03/201 9	Audited 31/03/201 8
1. Income from Operations					
(a) Net Sales/Income from Operations (Net of Excise Duty)	4781.57	3399.01	4402.05	8180.58	6836.74
(b) Other Income	10.96	4.55	13.41	15.51	20.86
Total Income from Operations (net)	4792.53	3403.56	4415.46	8196.09	6857.60
2. Expenses:					
(a) Cost of Materials Consumed	-	-	-	-	-
(b) Purchase in stock-in-trade	2401.87	1917.34	1968.28	4319.21	3071.91
(c) Changes in Inventories of Finished Goods, Work in Progress and Stock in Trade	70.28	(433.09)	(162.82)	(362.81)	128.44
(d) Employee benefit expenses	624.69	627.37	510.18	1252.06	976.41
(e) Finance Cost	167.54	169.44	183.75	336.98	334.30
(f) Depreciation and amortization expenses	60.59	57.31	71.12	117.90	129.39
(g) Other expenses (Any Item exceeding 10% of the total expenses relating to continuing operations to be shown separately)	1119.86	1035.27	1117.40	2155.13	1913.98
Total Expenses	4444.83	3373.64	3687.91	7818.47	6554.43
3.Profit/(Loss) from operations before income, finance costs and exceptional item.(1-2)	347.70	29.92	727.55	377.62	303.17
4. Exceptional Items	0.00	0.00	0.00	0.00	0.00
5. Profit/ (Loss) from ordinary activities before tax (3-4)	347.70	29.92	727.55	377.62	303.17
6.Tax expenses:	84.91	25.90	216.79	110.81	78.47
7.Net Profit /(Loss) from Ordinary activites after tax (5-6)	262.78	4.02	510.76	266.80	224.70
8. Extraordinary items (net of tax expenses)	0.00	0.00	0.00	0.00	0.00
9. Net Profit /(Loss) for the period (7-8)	262.78	4.02	510.76	266.80	224.70
10. Share of Profit/(Loss) of Associates*	0.00	0.00	0.00	0.00	0.00
11. Minority Interest *	0.00	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)	262.78	4.02	510.76	266.80	224.70

13. Paid-up equity share capital (Face Value of the shares shall be indicated)	1058.28	1058.28	1058.28	1058.28	1058.28
14. Reserves excluding Revaluation Reserves as per Balance Sheet of Previous accounting year.	1292.98	1292.98	1288.96	1555.76	1288.96
15.(i) Earning Per Share (before extraordinary items) (of Rs. 10/- each) (not annualised)					
a) Basic	2.48	0.04	5.76	2.52	2.83
b) Diluted	2.48	0.04	5.76	2.52	2.83
16.(ii) Earning Per Share (after extraordinary items) of Rs.10/- each (not annualised):					
(a) Basic	2.48	0.04	5.76	2.52	2.83
(b) Diluted	2.48	0.04	5.76	2.52	2.83

Notes:

- 1) The above results have been reviewed by the Audit Committee and approved by the Board of Directors in its meeting held on 20 May, 2019.
- 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) The figures for the half year ended 30.09.2018 are the balancing figures between audited figures in respect of full financial year ended on 31.03.2019 and the unaudited figures of preeceeding half year ended on 30.09.2018.

For Brand Concepts Limited

Prateek Maheshwari
Managing Director
DIN: 00039340

Date: 20.05.2019
Place: Indore

AUDITED STATEMENT OF ASSETS AND LIABILITIES

(Rs. In Lacs)

Particulars	As at 31st March, 2019	As at 31st March, 2018
	Rs.	Rs.
EQUITY & LIABILITIES		
(1) Shareholders' funds		
(a) Share Capital	1,058.28	1,058.28
(b) Reserves & Surplus	1,555.76	1,288.96
(2) Non-current liabilities		
(a) Long-term borrowings	406.62	465.82
(b) Long-term provisions	81.60	34.27
(3) Current liabilities		
(a) Short-term borrowings	1,671.43	1,507.92
(b) Trade payables	2,198.89	1,451.00
(c) Other current liabilities	894.34	686.79
(d) Short term provisions	-	-
Total (1+2+3)	7,866.92	6,493.03
ASSETS		
(1) Non-current assets		
(a) Fixed assets		
(i) Tangible assets	431.51	398.80
(ii) Intangible assets	17.56	0.69
(b) Non-current Investments	-	-
(c) Deferred tax assets (Net)	99.00	73.94
(d) Long-term loans & advances	158.05	95.40
(2) Current assets		
(a) Current Investments	-	-
(b) Inventories	2,000.98	1,638.17
(c) Trade receivables	4,611.42	3,770.24
(d) Cash & cash equivalents	155.73	110.23
(e) Short-term loans & advances	392.67	405.55
(f) Other Current Assets	-	-
Total (1+2)	7,866.92	6,493.03

For Brand Concepts Limited

Prateek Maheshwari

Managing Director

DIN: 00039340

Date: 20.05.2019

Place: Indore