



BRAND CONCEPTS LIMITED

CIN – L51909MP2007PLC066484

4th Floor UNO Business Park, Indore Bypass Road, Opposite Sahara City,
Bicholi Mardana, Indore, Madhya Pradesh, India, 452016

Phone: 91-731-4223000, Fax- 4221222/444

Email: info@brandconcepts.in

Date: - 27-06-2025

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

Subject: Clarification on Financial Results filed on 15-May-2025 –Brand Concepts Limited (Scrip Code: BCONCEPTS)

Dear Sir/Madam,

This is in reference to your communication regarding the financial results submitted by Brand Concepts Limited on **15-May-2025** and pursuant to your observation, we wish to clarify the points as under:

1. Format of Financial Results – Standalone and Consolidated:

We acknowledge the observation that the same financials were provided for both Standalone and Consolidated financial results.

Reply: -We would like to clarify that for the quarter/year ended 31st March 2025; Company holds investments in associates which are accounted for using the equity method as prescribed under **Ind AS 28 – Investments in Associates and Joint Ventures**. During the reporting period, the aggregate share of losses from these associates (**7E Wellness India Private Limited**) has exceeded the carrying amount of the Company's investments (including any long-term interests that form part of the net investment). In accordance with Paragraph 38 of Ind AS 28, the Company has discontinued recognising further losses, since it has not incurred any legal or constructive obligations, nor made any payments on behalf of the associates.

Accordingly, no share of loss has been recognised in the consolidated financial statements, resulting in the standalone and consolidated financial results being identical for the current reporting period.

The same had also been included in **Notes Point No.7 of Consolidated Financial Results**.



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2. Submission of Machine-Readable / Legible Copy:

Reply: -We acknowledge the non-submission of the machine-readable and legible copy of the financial results. Request you to kindly open for Resubmission of Financials in Machine Readable format.

Thanking you,
For **Brand Concepts Limited**

Swati Gupta
Company Secretary & Compliance Officer
M No. 33016