

**STATEMENT OF AUDITED FINANCIAL RESULTS FOR THE HALF YEAR AND YEAR ENDED 31ST MARCH 2018**

(Rs. In  
Lacs)

Particulars	Half Year Ended		Year Ended	
	Audited 31/03/201 8	Unaudited 30/09/201 8	Audited 31/03/201 8	Audited 31/03/201 7
<b>1. Income from Operations</b>				
(a) Net Sales/Income from Operations (Net of Excise Duty)	4402.0	2434.7	6836.7	6235.3
(b) Other Income	13.4	7.5	20.9	23.7
<b>Total Income from Operations (net)</b>	<b>4415.4</b>	<b>2442.2</b>	<b>6857.6</b>	<b>6259.0</b>
<b>2. Expenses:</b>				
(a) Cost of Materials Consumed	0.0	0.0	0.0	0.0
(b) Purchase in stock-in-trade	1968.3	1103.6	3071.9	4109.6
(c) Changes in Inventories of Finished Goods, Work in Progress and Stock in Trade	(162.8)	291.3	128.4	(872.7)
(d) Employee benefit expenses	510.2	466.2	976.4	798.4
(e) Finance Cost	183.8	150.6	334.3	300.0
(f) Depreciation and amortization expenses	71.1	58.3	129.4	102.8
(g) Other expenses (Any Item exceeding 10% of the total expenses relating to continuing operations to be shown separately)	1117.4	796.6	1914.0	1597.1
<b>Total Expenses</b>	<b>3688.0</b>	<b>2866.6</b>	<b>6554.4</b>	<b>6035.2</b>
<b>3. Profit/(Loss) from operations before income, finance costs and exceptional item.(1-2)</b>	<b>727.5</b>	<b>(424.4)</b>	<b>303.2</b>	<b>223.8</b>
<b>4. Exceptional Items</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>
<b>5. Profit/ (Loss) from ordinary activities before tax (3-4)</b>	<b>727.5</b>	<b>(424.4)</b>	<b>303.2</b>	<b>223.8</b>
<b>6. Tax expenses:</b>	<b>216.8</b>	<b>(138.3)</b>	<b>78.5</b>	<b>80.0</b>
<b>7. Net Profit /(Loss) from Ordinary activities after tax (5-6)</b>	<b>510.8</b>	<b>(286.1)</b>	<b>224.7</b>	<b>143.8</b>
<b>8. Extraordinary items (net of tax expenses)</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>
<b>9. Net Profit /(Loss) for the period (7-8)</b>	<b>510.8</b>	<b>(286.1)</b>	<b>224.7</b>	<b>143.8</b>

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10. Share of Profit/(Loss) of Associates*	0.0	0.0	0.0	0.0
11. Minority Interest *	0.0	0.0	0.0	0.0
12. Net Profit/(Loss) after taxes, minority interest and share of profit / (loss) of associates (9-10-11)	510.8	(286.1)	224.7	143.8
13. Paid-up equity share capital (Face Value of the shares shall be indicated)	10.0	10.0	10.0	10.0
14. Reserves excluding Revaluation Reserves as per Balance Sheet of Previous accounting year.	1289.0	(664.5)	1289.0	(378.5)
15.(i) Earning Per Share (before extraordinary items) (of Rs. 10/- each) (not annualised)				
a) Basic	5.8	(4.1)	2.8	2.1
b) Diluted	5.8	(4.1)	2.8	2.1
16.(ii) Earning Per Share (after extraordinary items) of Rs.10/- each (not annualised):				
(a) Basic	5.8	(4.1)	2.8	2.1
(b) Diluted	5.8	(4.1)	2.8	2.1

**Notes:**

- 1) The above results after being reviewed by the Audit Committee have been taken on record by the Board of Directors at its Board Meeting held on 28/05/2018
- 2) The results displayed here are as furnished by the company at the relevant point of time.
- 3) Where no data is available for any of the immediately preceding period, than there will be no display for that period.
- 4) Previous Periods figures have been regrouped/rearranged, wherever necessary to confirm to current periods classifications.
- 5) 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.
- 6) The figures for the half year ended 31.03.2018 are the balancing figures between audited figures in respect of full financial year ended on 31.03.2018 and the unaudited figures of preeceding half year ended on 30.09.2017.

For Brand Concepts Limited

  
Prateek Maheshwari  
Managing Director  
DIN: 00039340

Date: 25.06.2018  
Place: Indore

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**STATEMENT OF ASSETS AND LIABILITIES**

Particulars	(Rs. In Lacs)	
	As at 31st March, 2018	As at 31st March, 2017
	Rs.	Rs.
<b>EQUITY &amp; LIABILITIES</b>		
<b>(1) Shareholders' funds</b>		
(a) Share Capital	1,058.28	1,400.00
(b) Reserves & Surplus	1,288.95	(378.49)
<b>(2) Non-current liabilities</b>		
(a) Long-term borrowings	465.82	713.88
(b) Long-term provisions	34.27	34.60
<b>(3) Current liabilities</b>		
(a) Short-term borrowings	1,507.92	1,047.00
(b) Trade payables	1,450.99	1,252.80
(c) Other current liabilities	685.31	599.06
(d) Short term provisions	1.48	1.48
<b>Total (1+2+3)</b>	<b>6,493.02</b>	<b>4,670.33</b>
<b>ASSETS</b>		
<b>(1) Non-current assets</b>		
(a) Fixed assets		
(i) Tangible assets	398.80	406.46
(ii) Intangible assets	0.69	1.02
(b) Deferred tax assets (Net)	73.94	118.88
(c) Long-term loans & advances	95.40	74.27
<b>(2) Current assets</b>		
(a) Inventories	1,638.17	1,766.62
(b) Trade receivables	3,770.24	2,126.07
(c) Cash & cash equivalents	110.23	57.52
(d) Short-term loans & advances	405.55	119.49
<b>Total (1+2+3)</b>	<b>6,493.02</b>	<b>4,670.33</b>

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