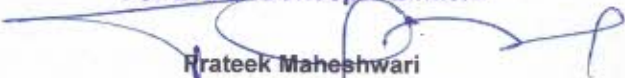


Brand Concepts Limited (U51909MH2007PLC174702)Reg office Kanakia Wall Street, 4th Floor, Chakala, Andheri Kurla Road,
Andheri East Mumbai – 400093 (MH)**Statement of Assets & Liabilities As on 30.09.2018**

Particulars	Notes	(Rs. In Lacs)	
		As at 30th September, 2018 (Unaudited)	As at 31st March, 2018 (Audited)
EQUITY & LIABILITIES			
(1) Shareholders' funds			
(a) Share Capital		1058.28	1058.28
(b) Reserves & Surplus		1292.98	1288.96
(2) Non-current liabilities			
(a) Long-term borrowings		333.29	465.82
(b) Long-term provisions		50.98	34.27
(c) Other Long-term liabilities		16.00	0.00
(3) Current liabilities			
(a) Short-term borrowings		1499.99	1507.92
(b) Trade payables		1286.86	1451.00
(c) Other current liabilities		854.08	685.31
(d) Short term provisions		1.48	1.48
TOTAL		6393.94	6493.04
ASSETS			
(1) Non-current assets			
(a) Fixed assets			
(i) Tangible assets		372.21	398.80
(ii) Intangible assets		3.64	0.70
(iii) Work in Progress		0.56	0.00
(b) Deferred tax assets (Net)		61.79	73.94
(c) Long-term loans & advances		108.10	95.40
(2) Current assets			
(a) Inventories		2071.26	1638.17
(b) Trade receivables		3330.94	3770.24
(c) Cash & cash equivalents		98.73	110.24
(d) Short-term loans & advances		346.71	405.55
TOTAL		6393.94	6493.04

For and on behalf of the Brand Concepts Limited

For Brand Concepts Limited
Prateek Maheshwari
(Managing Director) Director
DIN (00039340)

Place:- Indore

Date:- November 12th , 2018

(Rs. In Lacs)

Particulars	Half Year Ended			Year Ended
	30-Sep-18 (Unaudited)	31-Mar-18 (Audited)	30-Sep-17 (Unaudited)	31-Mar-18 (Audited)
(1) Revenue				
(a) Revenue from operations	3,399.01	4,402.05	2,434.70	6,836.74
(b) Other income	4.55	13.41	7.45	20.86
Total Revenue (a+b)	3,403.56	4,415.46	2,442.15	6,857.60
(2) Expenses:				
(a) Purchases of Traded goods	1,917.34	1,968.28	1,103.63	3,071.91
(b) Changes in Inventories	(433.09)	(162.82)	291.26	128.44
(c) Employee benefit expenses	627.37	510.18	466.23	976.41
(d) Finance cost	189.44	183.75	150.55	334.30
(e) Depreciation and amortization expenses	57.31	71.12	58.27	129.39
(f) Other expenses	1,035.27	1,117.40	796.58	1,913.98
Total Expenses	3,373.64	3,687.91	2,866.52	6,554.43
(3) Profit before exceptional items and tax	29.92	727.55	(424.37)	303.17
(4) Exceptional items	-	-	-	-
(5) Profit / (Loss) before tax (3+4)	29.92	727.55	(424.37)	303.17
Tax expenses:				
-Earlier Year Tax	-	(0.43)	-	(0.43)
- Current Tax	13.75	33.96	-	33.96
- Deferred Tax	12.15	183.26	(138.32)	44.94
Total Tax Expenses	25.90	216.79	(138.32)	78.47
(7) Net Profit/(loss) for the period From Continuing Operations (5-6)	4.02	510.76	(286.05)	224.70
(8) Net Profit/(loss) for the period From Discontinuing Operations	-	-	-	-
(9) Net Profit/(loss) for the period (7+8)	4.02	510.76	(286.05)	224.70
(10) Paid up Equity Share Capital (Face Value Rs 10 Each)	1,058.28	1,058.28	700.00	1,058.28
(11) Earnings per equity share: (Before Exceptional Items) (of Rs. 10 Each) (In Rs.) Basic & Diluted (Not Annualized)	0.04	5.76	(4.09)	2.83
(12) Earnings per equity share: (After Exceptional Items) (of Rs. 10 Each) (In Rs.) Basic & Diluted (Not Annualized)	0.04	5.76	(4.09)	2.83
	0.04	5.76	(4.09)	2.83

Notes:

1. The above financial results were reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on 12.11.2018.

2. The above financial results have been prepared in accordance with the applicable accounting standards for Interim Financial Reporting prescribed under section 133 of the Companies Act, 2013 and other recognized accounting practices and policies.

3. In accordance with regulation 33 of the SEBI (LODR) Regulations, 2015, the Statutory Auditors of the Company have carried out limited review of the above results for the half year ended 30th September, 2018.

4. Based on the guiding principles given in Accounting Standards on Segment Reporting (AS - 17) the Company is primarily in the business of sale of Travel Items & Accessories. Company's business falls within a single geographical and business segment, hence it has no other primary reportable segment.

5. Figures have been regrouped or reclassified whenever necessary.

For and on behalf of the Brand Concepts Limited

For Brand Concepts Limited

Prateek Maheshwar
(Managing Director)
DIN (00039340)

Director

Place:- Indore

Date:- November 12th, 2018