



Limited Review Report for the Six Months ended on September 30, 2020.

To,
The Board of Directors
Brand Concepts Limited
Indore (M.P.)

1. We have reviewed the accompanying the statement of unaudited financial results of Brand Concepts Limited for the six month ended on 30th September, 2020. This statement is the responsibility of the Company's management and has been approved by the Board of Directors. Our responsibility is to issue a report on these financial statements based on our review.

2. We conducted our review in accordance with the Standard on Review Engagement (SRE) 2410, "review on interim financial information performed by 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 financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provide less assurance than an audit. We have not performed an audit accordingly, we do not express an audit opinion.

3) Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with applicable accounting standards as specified under Section 133 of the Companies Act, 2013 read with Rule 7 of the Companies (Accounts) Rules, 2014 and other recognized accounting practice and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) regulation, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

Place: Indore
Date: 13th November 2020

For MAHESHWARI & GUPTA
Chartered Accountants
FRN:006179


CA. SUNIL MAHESHWARI
Partner
M. No. 403346

Brand Concepts Limited (L51909MH2007PLC174702)

STATEMENT OF AUDITED FINANCIAL RESULTS FOR THE HALF YEAR ENDED 30TH SEPTEMBER 2020

(Rs. in Lacs)

Particulars	Half Year Ended		Year Ended	
	Unaudited	Audited	Unaudited	Audited
	30/09/2020	31/03/2020	30/09/2019	31/03/2020
1. Income from Operations				
(a) Net Sales/Income from Operations (Net of Excise Duty)	650.29	3,530.53	3,597.63	7,128.36
(b) Other Income	4.57	12.94	6.36	19.30
Total Income from Operations (net)	654.86	3,543.47	3,604.19	7,147.66
2. Expenses:				
(a) Cost of Materials Consumed				
(b) Purchase in stock-in-trade	335.16	2,108.02	1,762.90	3,870.92
(c) Changes in Inventories of Finished Goods, Work in Progress and Stock in Trade	178.89	(685.43)	50.78	(635.65)
(d) Employee benefit expenses	324.53	714.89	693.45	1,408.34
(e) Finance Cost	218.28	240.18	196.45	436.63
(f) Depreciation and amortization expenses	67.79	74.88	71.48	146.36
(g) Other expenses (Any Item exceeding 10% of the total expenses relating to continuing operations to be shown separately)	417.51	1,077.18	983.29	2,060.47
Total Expenses	1,540.16	3,528.71	3,758.35	7,287.06
3. Profit/(Loss) from operations before income, finance costs and exceptional item.(1-2)	(885.30)	14.76	(154.16)	(139.40)
4. Exceptional Items	-	-	-	-
5. Profit/ (Loss) from ordinary activities before tax (3-4)	(885.30)	14.76	(154.16)	(139.40)
6. Tax expenses:	3.59	(32.41)	3.84	(28.57)
7. Net Profit /(Loss) from Ordinary activities after tax (5-6)	(888.89)	47.17	(158.00)	(110.83)
8. Extraordinary items (net of tax expenses)	-	-	-	-
9. Net Profit /(Loss) for the period (7-8)	(888.89)	47.17	(158.00)	(110.83)
10. Share of Profit/(Loss) of Associates*	-	-	-	-
11. Minority Interest *	-	-	-	-
12. Net Profit/(Loss) after taxes, minority interest and share of profit /(loss) of associates (9-10-11)	(888.89)	47.17	(158.00)	(110.83)
13. Paid-up equity share capital (Face Value of the share @ 10 Rs. / Share)	1,058.28	1,058.28	1,058.28	1,058.28
14. Reserves excluding Revaluation Reserves as per Balance Sheet of Previous accounting year.	556.04	1,444.93	1,397.76	1,444.93
15. (i) Earning Per Share (before extraordinary items) (of Rs. 10/- each) (not annualised)				
a) Basic	(8.40)	0.45	(1.49)	(1.05)
b) Diluted	(8.40)	0.45	(1.49)	(1.05)
15. (ii) Earning Per Share (after extraordinary items) of Rs.10/- each (not annualised):				
(a) Basic	(8.40)	0.45	(1.49)	(1.05)
(b) Diluted	(8.40)	0.45	(1.49)	(1.05)

Notes:

- The above results after being reviewed by the Audit Committee and approved by the Board of Directors in its meeting held on 30th September 2020.
- Previous Periods figures have been regrouped/rearranged, wherever necessary to confirm to current periods classifications.
- 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) Figures have been regrouped or reclassified whenever necessary.

For Brand Concepts Limited

Prateek Maheshwari
(Managing Director)
DIN (00039340)



Date : 13th November, 2020

Place: Indore

Brand Concepts Limited (L51909MH2007PLC174702)

AUDITED STATEMENT OF ASSETS AND LIABILITIES

(Rs. in Lacs)

Particulars	As at 30th September, 2020	As at 31st March, 2020
	Rs.	Rs.
EQUITY & LIABILITIES		
(1) Shareholders' funds		
(a) Share Capital	1,058.28	1,058.28
(b) Reserves & Surplus	556.04	1,444.93
(2) Non-current liabilities		
(a) Long-term borrowings	699.47	587.23
(b) Long-term provisions	113.32	129.56
(3) Current liabilities		
(a) Short-term borrowings	1,698.19	1,610.55
(b) Trade payables	1,788.61	2,768.59
(c) Other current liabilities	682.43	505.70
(d) Short term provisions	250.60	191.91
Total (1+2+3)	6,846.94	8,296.75
ASSETS		
(1) Non-current assets		
(a) Fixed assets		
(i) Tangible assets	323.02	366.02
(ii) Intangible assets	8.35	11.76
(iii) Capital (W.I.P.)	0.00	19.61
(b) Non-current Investments		
(c) Deferred tax assets (Net)	123.98	127.57
(d) Long-term loans & advances	119.92	135.71
(2) Current assets		
(a) Current Investments		
(b) Inventories	2457.74	2,636.63
(c) Trade receivables	3317.59	4,177.35
(d) Cash & cash equivalents	116.63	422.65
(e) Short-term loans & advances	354.05	358.94
(f) Other Current Assets	25.66	40.51
Total (1+2)	6,846.94	8,296.75

For Brand Concepts Limited

Prateek Maheshwari
Managing Director
DIN: 00039340



Date : 13th November, 2020
Place: Indore

Brand Concepts Limited (L51909MH2007PLC174702)

Notes forming part of the financial Statements for the period ended 30th September, 2020

(Rs. In Lacs)

Particulars	Period Ended on 30th September 2020	Period Ended on 31st March 2020
A. CASH FLOW FROM OPERATING ACTIVITIES		
Net Profit before tax and extraordinary items	(885.30)	(139.40)
Adjustments for:		
Depreciation & Misc. expenditure written off	67.79	146.36
Interest and other charges	216.28	436.63
Interest Income	(4.57)	(19.08)
Operating profit before working capital changes	(605.80)	424.50
Adjustments for:		
Trade and other receivables	891.72	413.81
Inventories	178.90	(635.65)
Trade & other Payables	(760.78)	420.93
Cash generated from operations	(295.96)	623.58
Direct taxes	0.00	0.00
Net Cash from operating activities	(295.96)	623.58
B. CASH FLOW FROM INVESTING ACTIVITIES		
Purchase of Fixed Assets	1.78	(94.67)
Deposits		
Interest Received	4.57	19.08
Net Cash from/ (used) in investment activities	6.35	(75.59)
C. CASH FLOW FROM FINANCING ACTIVITIES		
Proceeds from long / short term borrowings (Net)	199.87	119.73
Interest and other charges paid	(216.28)	(436.63)
Dividend including Dividend Distribution Tax paid		
Net Cash (used) / from financing activities	(16.41)	(316.90)
D. Net increase / (decrease) in cash and cash equivalents	(306.02)	231.10
Opening balance of Cash and cash equivalents	422.65	191.56
Closing balance of Cash and cash equivalents	116.63	422.65

