

BRAND CONCEPTS LIMITED

CIN – L51909MP2007PLC066484 140/2/2, Musakhedi Square, Ring Road, Indore 452001 (M.P) INDIA Phone: 91-731-4223000, Fax- 4221222/444 Email: info@brandconcepts.in

Date: 11th August, 2023

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

To,
BSE Limited
Listing & Compliance Department
Phiroze Jeejeebhoy Towers,
Dalal Street,
Mumbai - 400001

Symbol: BCONCEPTS

Scrip Code: 543442

Sub: Outcome of the Board Meeting of "Brand Concepts Limited" (Company) held on Friday, 11th August, 2023 at 10:15 a.m.

Dear Sir/Madam,

The Board of Directors of the Company at their meeting held on Friday, 11th August, 2023 at 10:15 a.m. inter alia transacted the following business.

Unaudited financial result for the quarter & three months ended on 30th June,
 2023 along with Limited Review Report

The meeting was commenced on 10:15 am and got concluded on 12:15 p.m.

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

Thanking You, Yours faithfully

For Brand Concepts Limited,

Abhinav Kumar

Whole Time Director & CFO

(DIN:06687880)

BRAND CONCEPTS LIMITED (L51909MP2007PLC066484)

STATEMENT OF STANDALONE AND CONSOLIDATED UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 30TH JUNE, 2023

Particulars Ended Particulars Ended Particulars Ended Particulars Ended Particulars Ended Particulars 20.64.023 31.63.023 30.64.023 31.03.023 30.04.023	Particulars	Standalone For The Year					For The Year		
Chevarius					Ended		For The Quarter Ended		
1. Revenue (a) Net Sales/Income from Operations (b) Other Revenue 5.5806.07 4,166.01 3,190.16 16,321.63 5,806.07 4,169.01 13.22 (b) Other Revenue 5.587.57 4,168.23 5,853 33.65 51.50 18.32 5.55.75 4,168.23 3,319.59 16,339.39 5,857.57 4,182.33 3,319.59 16,339.39 5,857.57 4,182.33 3,319.59 16,339.39 5,857.57 4,182.33 3,319.59 16,339.39 5,857.57 4,182.33 3,319.59 16,339.39 5,857.57 4,182.33 3,319.59 16,339.39 17,399.39 16,339.39 17,399.								30.06.2022	Ended 31.03.2023
(a) Not Subselhocome from Operations (b) Other Revenue 5.5806.07 4, 166.91 5.806.07 4, 166.91 5.806.07 5.806.07 4, 166.91 5.806.07 5.807.5		(Onaddited)	(Audited)	(Unaudited)	(Audited)*	(Unaudited)	(Audited)	(Unaudited)	(Audited)
(b) Other Revenue 58.5.0 18.32 3.395.39 16.359.99 5.857.57 1.83.2 3.195.99 5.857.57 1.83.2 3.19	come from Operations	5 806 07	4 166 91	3 100 16	16 321 63	5 806 07	4 166 01	3,190.16	16,321.63
Expenses:			The state of the s						
2. Expenses: (a) Cost of Materials Consumed (b) Purchase of Stockin-brade (c) Changes in Inventiones of Stock in Trade (c) Changes in Inventiones of Stock in Trade (d) Employee benefit expenses (e) Fundame Cost (e) Employee benefit expenses (e) Fundame Cost (e) Fundame (e) Fund						Committee of the Commit		5.83 3,195.99	38.30 16,359.9 9
(a) Cost of Materials Consumed (b) Purchase of Stock in Trade (c) Changes in Inventories of Stock in Trade (c) Changes in Inventories of Stock in Trade (d) Employee benefit expenses (e) Finance Cost (e) Finance Cost (f) Employee benefit expenses (e) Finance Cost (f) Expenses (f) Expenses (g) Other expenses (h) Expen				3,100,00	.0,000.00	0,007.07	4,100.20	0,100.00	10,555.5.
(c) Puchase of slock-in-Tade (c) Changes in inventories of Slock in Tade (76,10) (c) Changes in inventories of Slock in Tade (76,10) (c) Changes in inventories of Slock in Tade (76,10) (c) Changes in inventories of Slock in Tade (76,10) (c) Changes in inventories of Slock in Tade (76,10) (c) Changes in inventories of Slock in Tade (76,10) (c) Changes in inventories (76,10) (c) Changes in Changes (76,10) (c) Changes (
(c) Changes in Inventories of Slock in Trade (d) Employee benefit expenses (d) Employee benefit expenses (e) Finance Cost (1) Employee benefit expenses (5) 22 423 83 673 41 816 37 59.22 410.73 (1) Employee benefit expenses (5) 22 423 83 673 41 816 37 59.22 410.73 (1) Part of State	fals Consumed					-			
(c) Changes in Inventories of Stock in Trade (78-10) (210.11) (210	stock-in-trade	3,171.61	2,283.44	1,603.10	9,367.40	3,171.61	2,283,44	1,603.10	9,367.4
(d) Employee benefit expenses 550.22 452.38 367.34 1,616.37 550.22 452.38 10.73 11.71 494.18 137.24 110.73 11.71 494.18 137.24 110.73 11.71 494.18 137.24 110.73 11.71 494.18 137.24 110.73 11.71 494.18 137.24 110.73 11.71 494.18 137.24 110.73 11.71 494.18 109.36 97.89 109.36 97.89 109.36 97.89 109.36 97.89 109.36 97.89 109.36 97.89 109.36 97.89 109.36 97.89 109.36 97.89 11.85.28 15.038.28 5.402.72 3.852.87 2.974.58 15.038.28 5.402.72 3.852.87 2.974.58 15.038.28 5.402.72 3.852.87 2.974.58 15.038.28 5.402.72 3.852.87 2.974.58 15.038.28 5.402.72 3.852.87 2.974.58 15.038.28 5.402.72 3.852.87 2.974.58 15.038.28 5.402.72 3.852.87 2.974.58 15.038.28 5.402.72 3.852.87 2.974.58 15.038.28 5.402.72 3.852.87 2.974.58 15.038.28 5.402.72 3.852.87 2.974.58 15.038.28 5.402.72 3.852.87 2.974.58 15.038.28 5.402.72 3.852.87 2.974.58 15.038.28 5.402.72 3.852.87 2.974.58 15.038.28 5.402.72 3.852.87 2.974.58 15.038.28 5.402.72 3.852.87 2.974.58 15.038.28 5.402.72 3.852.87 2.974.58 15.038.28 1.958.28 1.	iventories of Stock in Trade	(79.10)	(210.11)					46.31	(845.4
(e) Finance Cost (1) Depresion and amortization expenses (1) Despresion and the profit of Despresion and the profit (1) Despresion and the period after taxes & share of profit (1) Despresion for the period after taxes & share of profit (1) Despresion for the period after taxes & share of profit (1) Despresion (1)	nefit expenses	550.22			Committee of the Commit			367.34	1,616.3
(f) Opervisation and amortization expenses 109.38 97.89 66.43 345.99 109.36 97.89 (g) Other expenses 1,513.39 1,118.54 776.69 4,059.83 1,513.39 1,118.54 776.69 4,059.83 1,513.39 1,118.54 776.69 4,059.83 1,513.39 1,118.54 776.69 4,059.83 1,513.39 1,118.54 776.69 4,059.83 1,513.39 1,118.54 776.69 4,059.83 1,513.39 1,118.54 776.69 4,059.83 1,513.39 1,118.54 776.69 4,059.83 1,513.39 1,118.54 776.69 4,059.83 1,513.39 1,118.54 7,059.83 1,18.54 7,05		137.24	110.73					112.71	494.1
Total Expenses 1,513.39 1,118.54 Total Expenses 5,402.72 3,852.87 2,974.58 15,038.28 5,402.72 3,852.87 2,974.58 15,038.28 5,402.72 3,852.87 2,974.58 15,038.28 5,402.72 3,852.87 2,974.58 15,038.28 5,402.72 3,852.87 2,974.58 15,038.28 5,402.72 3,852.87 2,974.58 15,038.28 5,402.72 3,852.87 2,974.58 15,038.28 5,402.72 3,852.87 2,974.58 15,038.28 5,402.72 3,852.87 2,974.58 15,038.28 5,402.72 3,852.87 2,974.58 15,038.28 5,402.72 3,852.87 2,974.58 15,038.28 5,402.72 3,852.87 2,974.58 15,038.28 5,402.72 3,852.87 2,974.58 15,038.28 5,402.72 3,852.87 2,974.58 15,038.28 5,402.72 3,852.87 2,974.58 15,038.28 5,402.72 3,852.87 2,974.58 15,038.28 5,402.72 3,852.87 2,974.58 1,031.71 454.85 332.36 21,41 1,321.71 454.85 332.36 23.48 337.87 239.42 1,345.23 454.85 337.87 239.42 1,345.23 454.85 337.87 239.42 1,345.23 454.85 337.87 244.09 64.66 36.91 237.52 154.09 64.66 36.91	and amortization expenses	109.36	97.89					66.43	345.9
SAURTICAL Expenses SAURTICAL SAURTIC	es	The second secon		THE RESERVE OF THE PARTY OF THE				778.69	4,059.8
3.Profit/(Loss) from operations before exceptional item & Tax 454.85 332.36 221.41 1.321.71 454.85 332.36 221.41 1.321.71 454.85 332.36 4. Exceptional Items 5. Frofit/(Loss) from ordinary activities before tax (3+4) 454.85 337.87 239.42 1.345.23 454.85 337.87 239.42 1.345.23 454.85 337.87 239.42 1.345.23 454.85 337.87 239.42 1.345.23 454.85 337.87 239.42 1.345.23 454.85 337.87 239.42 1.345.23 454.85 337.87 239.42 1.345.23 454.85 337.87 239.42 1.345.23 454.85 337.87 239.42 1.345.23 454.85 337.87 239.42 1.345.23 454.85 337.87 239.42 1.345.23 454.85 337.87 239.42 1.345.23 154.09 64.66 36.91 237.52 154.09 64.66 36.91 237.52 154.09 64.66 36.91 237.52 154.09 64.66 36.91 237.52 154.09 64.66 36.91 255.88 (11.73) 25.14 33.05 159.58 (11.73) 25.14 33.05 159.58 (11.73) 25.14 204.76 206.37 1.003.85 312.49 204.76 206.37 1.003.85 308.44 201.92 204.76 206.37 1.003.							,,,,,,,,,,		4,000.0
434-05 332-36 221-31 1,321.71 454.85 332.86 454.85 332.86 454.85 337.87 239.42 1,345.23 454.85 337.87 239.42 244.85		5,402.72	3,852.87	2,974.58	15,038.28	5,402.72	3,852.87	2,974.58	15,038.2
4. Exceptional Items 4. Exceptional Items 5.51 18.01 23.52 -5.51 5.51 6. Tax exponses: Current Tax 154.09 64.86 36.91 237.52 154.09 64.66 36.91 237.52 154.09 64.66 36.91 237.52 154.09 64.66 36.91 237.52 154.09 64.66 36.91 237.52 154.09 64.66 36.91 25.14 33.05 159.58 (11.73) 25.14 33.05 159.58 (11.73) 25.14 33.05 159.58 (11.73) 26.14 33.05 159.58 (11.73) 26.14 312.49 204.76 206.37 1,003.85 312.49 204.76 206.37 1,003.85 308.44 201.92 10. Non-controlling interests 1. Net Profit /(Loss) for the period after taxes & share of profit /(loss) of associates but before non - controlling interest (7+8) 10. Non-controlling interests 1. Net Profit /(Loss) for the period after taxes & share of profit /(loss) of associates but before non - controlling interest (9+10) 12. Other Comprehensive Income 12. Other Comprehensive Income 13. Berns that will not be reclassified to the statement of profit or loss 13. Berns that will not be reclassified to the statement of profit or loss 15. Effective portion of gain / (loss) on designated portion of hedging instruments in a cash flow hedge rocome tax on above 15. Net Profit /(Loss) for the period (11+12) 309.83 205.08 206.70 1,003.85 1,058.28 1,058.28 1,058.28 1,058.28 1,058.28 1,058.28 1,058.28 1,058.28 1,058.28	n operations before exceptional item & Tax	454.05	200 00	004.44					
5. Profit /(Loss) from ordinary activities before tax (3+4)		454.85	, 332.36	221.41	1,321./1	454.85	332.36	221.41	1,321.7
6.Tax expenses: Current Tax Mat Credit Entitlement Deferred Tax Deferred Tax Short (excess) provision for tax relating to prior year (11.73) 25.14 33.05 159.56 (11.73) 25.14 Short (excess) provision for tax relating to prior year (11.73) 25.14 33.05 159.56 (11.73) 25.14 Short (excess) provision for tax relating to prior year (11.73) 25.14 33.05 159.56 (11.73) 25.14 Short (excess) provision for tax relating to prior year (11.73) 25.14 33.05 159.56 (11.73) 25.14 Short (excess) provision for tax relating to prior year (11.73) 25.14 33.05 159.56 (11.73) 25.14 Short (excess) provision for tax relating to prior year (11.73) 25.14 33.05 159.56 (11.73) 25.14 Short (excess) provision for tax relating to prior year (10.83) of associates (5.6) 312.49 204.76 206.37 1,003.85 312.49 204.76 Share of profit /(loss) of associates with before non - controlling interest (7+8) 312.49 204.76 206.37 1,003.85 308.44 201.92 Short Profit /(Loss) for the period after taxes & share of profit (10.83) of associates but before non - controlling interest (7+8) 312.49 204.76 206.37 1,003.85 308.44 201.92 Short Profit /(Loss) for the period after taxes & share of profit (10.83) of associates and non - controlling interest (8+10) 312.49 204.76 206.37 1,003.85 308.44 201.92 Short Profit /(Loss) for the period after taxes & share of profit (10.83) of associates and non - controlling interest (8+10) 312.49 204.76 206.37 1,003.85 308.44 201.92 Short Comprehensive Income Short Profit /(Loss) for the period after taxes & share of profit or loss (2.66) 0.32 0.33 12.51 (2.66) 0.32 Short Profit /(Loss) on designated portion of hedging norme tax on above Short End of the statement of profit or loss (2.66) 0.32 0.33 12.51 (2.66) 0.32 Short Profit /(Loss) for the period (11+12) 309.83 205.08 206.70 1.016.36 305.78 202.24 Short Profit /(Loss) for the period (11+12) 309.83 205.08 206.70 1.016.36 305.78 202.24 Short Profit /(Loss) for the period (11+12) 309.83 205.08 1.058.28 1.058.28 1.058.28 1.058.28 1.058.28 1.058.28 1.058.28 1.058.28 1.058.28 1.058.28 1.0	is :		5.51	18.01	23.52		5.51	18.01	23.5
6.Tax expenses: Current Tax Mat Credit Entitlement Deferred Tax Short (excess) provision for tax relating to prior year (11.73) 25.14 Short (excess) provision for tax relating to prior year (11.73) 25.14 Short (excess) provision for tax relating to prior year (11.73) 25.14 Short (excess) for the period after tax but before share of profit /(loss) of associates (5-6) 8. Share of profit /(loss) of associates 9. Net Profit /(loss) for the period after taxes & share of profit /(loss) of associates but before non - controlling interest (7+8) 10. Non-controlling interests 11. Net Profit /(loss) for the period after taxes & share of profit /(loss) of associates and non - controlling interest (8+10) 12. Other Comprehensive Income A) Items that will not be reclassified to the statement of profit or loss a. Edincule portion of gain /(loss) on designated portion of hedging norme tax on above 10. Net Profit /(loss) for the period after taxes & share of profit or loss a. Edincule portion of gain /(loss) on designated portion of hedging norme tax on above 10. Net Profit /(loss) for the period after taxes & share of profit or loss a. Edincule portion of gain /(loss) on designated portion of hedging norme tax on above 10. Net Profit /(loss) for the period (11+12) 12. Other Comprehensive income 13. Net Profit /(loss) for the period (11+12) 14. Paid-up equity share capital (Face Value of the share @ 10 13. Net Profit /(loss) for the period (11+12)	m ordinary activities before tax (3+4)	454.85	337.87	239.42	1.345.23	454.85	337.87	239.42	1,345.23
154.09					,		001.01	200.42	1,040.2
1. Net Profit /(Loss) for the period after taxes & share of profit / loss) of associates but before non - controlling interest (7+8) 312.49 204.76 206.37 1,003.85 312.49 204.76 206.37 1,003.85 308.44 201.92 201.00									
Deferred Tax Short (excess) provision for tax relating to prior year 7. Net Profit /(Loss) for the period after tax but before share of profit / (loss) of associates (5-6) 8. Share of profit /(Loss) for short of the period after tax but before share of profit / (loss) of associates 9. Net Profit /(Loss) for the period after taxes & share of profit / (loss) of associates but before non - controlling interest (7+8) 10. Non-controlling interests 11. Net Profit /(Loss) for the period after taxes & share of profit / (loss) of associates and non - controlling interest (9+10) 12. Other Comprehensive Income A) Items that will not be reclassified to the statement of profit or loss a. Gain / (loss) on remeasurement of the defined benefit plans noome tax on above 3) Items that may be reclassified to the statement of profit or loss a. Effective portion of gain / (loss) on designated portion of hedging natruments in a cash flow hedge noome tax on above 10tal other comprehensive income (2.66) 2.66 2.67 2.68 2.70 2.71 2.70 2.71 2.71 2.72 2.74 2.75 2.74 2.75 2.75 2.75 2.75 2.75 2.75 2.75 2.75		154.09		AND THE RESERVE OF THE PARTY OF		154.09		36.91	237.5
Short (excess) provision for tax relating to prior year 7. Net Profit /(Loss) for the period after tax but before share of profit / (loss) of associates (5-6) 8. Share of profit / (loss) of associates 9. Net Profit /(Loss) for the period after taxes & share of profit / loss) of associates but before non - controlling interest (7+8) 10. Non-controlling interests 11. Net Profit /(Loss) for the period after taxes & share of profit (loss) of associates but before non - controlling interest (9+10) 12. Other Comprehensive Income (A) Items that will not be reclassified to the statement of profit or loss and come tax on above 13. Items that may be reclassified to the statement of profit or loss and cash flow hedge necome tax on above 14. Net Profit /(Loss) for the period after taxes & share of profit or loss and cash flow hedge necome tax on above 15. Cfloricupe portion of gain / (loss) on designated portion of hedging nstruments in a cash flow hedge necome tax on above 16. The profit /(Loss) for the period (11+12) and so	ent					•	43.31	(36.91)	(55.7
7. Net Profit /(Loss) for the period after tax but before share of profit / (loss) of associates (5-6) 8. Share of profit /(Loss) of associates 9. Net Profit /(Loss) for the period after taxes & share of profit / loss) of associates but before non - controlling interest (7+8) 10. Non-controlling interests 11. Net Profit /(Loss) for the period after taxes & share of profit (loss) of associates and non - controlling interest (9+10) 12. Other Comprehensive Income 13. Legin / (loss) of associates and non - controlling interest (9+10) 13. Legin / (loss) of associates and non - controlling interest (9+10) 13. Legin / (loss) of associates and non - controlling interest (9+10) 13. Legin / (loss) or the period after taxes & share of profit (loss) of associates and non - controlling interest (9+10) 13. Legin / (loss) or the period after taxes & share of profit or loss (2.66) 13. Legin / (loss) or the period after taxes & share of profit or loss (2.66) 13. Legin / (loss) or the period after taxes & share of profit or loss (2.66) 13. Net Profit /(Loss) for the period (11+12) 14. Paid-up equity share capital (Face Value of the share @ 10 to 10	vision for tax relating to prior year	(11.73)	25.14	33.05	159.58	(11.73)	25.14	33.05	159.5
312.49 204.76 206.37 1,003.85 312.49 204.76 206.37 1,003.85 312.49 204.76 206.37 1,003.85 312.49 204.76 206.37 1,003.85 308.44 201.92 204.76 206.37 1,003.85 308.44 201.92 204.76 206.37 1,003.85 308.44 201.92 204.76 206.37									
9. Net Profit /(Loss) for the period after taxes & share of profit / loss) of associates but before non - controlling interest (7+8) 10. Non-controlling interests 11. Net Profit /(Loss) for the period after taxes & share of profit (loss) of associates and non - controlling interest (9+10) 12. Other Comprehensive Income 13. Items that will not be reclassified to the statement of profit or loss and non-controlling interest (9+10) 13. Items that may be reclassified to the statement of profit or loss and non-development in a cash flow hedge norme tax on above 13. Items that may be reclassified to the statement of profit or loss and		312.49	204.76	206.37	1,003.85	312.49	204.76	206.37	1,003.8
10. Non-controlling interests 204.76 206.37 1,003.85 308.44 201.92 10. Non-controlling interests 11. Net Profit /(Loss) for the period after taxes & share of profit ((loss) of associates and non - controlling interest (9+10) 312.49 204.76 206.37 1,003.85 308.44 201.92 12. Other Comprehensive Income (2.66) 0.32 0.33 12.51 (2.66) 0.32 13. Items that will not be reclassified to the statement of profit or loss a. Effective portion of gain / (loss) on designated portion of hedging instruments in a cash flow hedge income tax on above (2.66) 0.32 0.33 12.51 (2.66) 0.32 13. Net Profit /(Loss) for the period (11+12) 309.83 205.08 206.70 1,016.36 305.78 202.24 14. Paid-up equity share capital (Face Value of the share @ 10 1,058.28 1,05	(loss) of associates					(4.05)	(2.84)	(9.76)	(26.3
11. Net Profit /(Loss) for the period after taxes & share of profit /(loss) of associates and non - controlling interest (9+10) 12. Other Comprehensive Income A) Items that will not be reclassified to the statement of profit or loss a. Gain / (loss) on remeasurement of the defined benefit plans income tax on above 3) Items that may be reclassified to the statement of profit or loss a. Effective portion of gain / (loss) on designated portion of hedging instruments in a cash flow hedge income tax on above 13. Net Profit /(Loss) for the period (11+12) 14. Pald-up equity share capital (Face Value of the share @ 10		312.49	204.76	206.37	1,003.85	308.44	201.92	196.61	977.5
11. Net Profit /(Loss) for the period after taxes & share of profit (loss) of associates and non - controlling interest (9+10) 12. Other Comprehensive Income A) Items that will not be reclassified to the statement of profit or loss a. Gain / (loss) on remeasurement of the defined benefit plans ncome tax on above 3) Items that may be reclassified to the statement of profit or loss a. Effective portion of gain / (loss) on designated portion of hedging nstruments in a cash flow hedge ncome tax on above 13. Net Profit /(Loss) for the period (11+12) 14. Paid-up equity share capital (Face Value of the share @ 10	interests								
12. Other Comprehensive Income 201.92 204.76 206.37 1,003.85 308.44 201.92 20									
A) Items that will not be reclassified to the statement of profit or loss a. Gain / (loss) on remeasurement of the defined benefit plans noome tax on above 3) Items that may be reclassified to the statement of profit or loss a. Effective portion of gain / (loss) on designated portion of hedging nstruments in a cash flow hedge ncome tax on above Total other comprehensive income (2.66) 0.32 0.33 12.51 (2.66) 0.32 13. Net Profit /(Loss) for the period (11+12) 309.83 205.08 206.70 1,016.36 305.78 202.24 14. 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		312.49	204.76	206.37	1,003.85	308.44	201.92	196.61	977.5
A) Items that will not be reclassified to the statement of profit or loss a. Gain / (loss) on remeasurement of the defined benefit plans income tax on above B) Items that may be reclassified to the statement of profit or loss a. Effective portion of gain / (loss) on designated portion of hedging instruments in a cash flow hedge income tax on above Total other comprehensive income (2.66) 0.32 0.33 12.51 (2.66) 0.32 13. Net Profit /(Loss) for the period (11+12) 309.83 205.08 206.70 1,016.36 305.78 202.24 14. 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	ensivé Income								
a. Gain / (loss) on remeasurement of the defined benefit plans (2.66) 0.32 0.33 12.51 (2.66) 0.32 ncome tax on above (2.66) 0.32 0.33 12.51 (2.66) 0.32 ncome tax on above (2.66) 0.32 0.33 12.51 (2.66) 0.32 nstruments in a cash flow hedge ncome tax on above (2.66) 0.32 0.33 12.51 (2.66) 0.32 (2									
B) Items that may be reclassified to the statement of profit or loss a. Effective portion of gain / (loss) on designated portion of hedging instruments in a cash flow hedge income tax on above Total other comprehensive income (2.66) 0.32 0.33 12.51 (2.66) 0.32 13. Net Profit /(Loss) for the period (11+12) 309.83 205.08 206.70 1,016.36 305.78 202.24 14. Paid-up equity share capital (Face Value of the share @ 10 1,058.28		(2.66)	0.32	0.33	12.51	(2.66)	0.32	0.33	12.5
a. Effective portion of gain / (loss) on designated portion of hedging instruments in a cash flow hedge income tax on above [Total other comprehensive income (2.66) 0.32 0.33 12.51 (2.66) 0.32 13. Net Profit /(Loss) for the period (11+12) 309.83 205.08 206.70 1,016.36 305.78 202.24 14. Paid-up equity share capital (Face Value of the share @ 10 1,058.28 1,058.2									
nstruments in a cash flow hedge ncome tax on above [Total other comprehensive income (2.66) 0.32 0.33 12.51 (2.66) 0.32 13. Net Profit /(Loss) for the period (11+12) 309.83 205.08 206.70 1,016.36 305.78 202.24 14. Paid-up equity share capital (Face Value of the share @ 10 1,058.28	reclassified to the statement of profit or loss								
Cotal other comprehensive income (2.66) 0.32 0.33 12.51 (2.66) 0.32									
13. Net Profit /(Loss) for the period (11+12) 309.83 205.08 206.70 1,016.36 305.78 202.24 14. Paid-up equity share capital (Face Value of the share @ 10 ts. / Share) 1,058.28 1,058.28 1,058.28 1,058.28 1,058.28		2							
13. Net Profit /(Loss) for the period (11+12) 309.83 205.08 206.70 1,016.36 305.78 202.24 14. Paid-up equity share capital (Face Value of the share @ 10 ts. / Share) 1,058.28 1,058.28 1,058.28 1,058.28 1,058.28		(2.66)	0.32	0.33	12.51	(2.66)	0.32	0.33	12.5
14. Paid-up equity share capital (Face Value of the share @ 10 1,058.28 1,0	s) for the period (11+12)	309.83	205.08	206.70	1 016 36				
Rs. / Share) - 1,058.28 1,058.28 1,058.28 1,058.28 1,058.28 1,058.28 1,058.28 1		000.00	200.00	200.70	1,010.30	303.76	202.24	196.94	- 990.0
	share capital (Face Value of the share @ 10	1,058.28	1,058.28	1,058.28	1,058.28	1,058.28	1,058.28	1,058.28	1,058.2
15. Reserves excluding Revaluation Reserves as at balance sheet date	ding Revaluation Reserves as at balance				1,743.66				1,704.3
16.(i) Earning Per Share (before extraordinary items)				1570	1				
(of Rs. 10/- each) (not annualised for quarter)	of annualised for quarter)	0.00							
a) Basic 2.93 1.94 1.95 9.60 2.89 1.91 b) Diluted 2.93 1.94 1.95 9.60 2.89 1.91								1.86 1.86	9.36

Abhinav Kumar Whole Time Director & CFO DIN: 06687880

Date: 11th August 2023 Place : Indore

¹⁾ The above financial results have been reviewed by the Audit Committee and approved by the Board of Directors in its meeting held on 11th August, 2023, in terms of Regulation 33 of SEBI (Listing Obligation & Disclosure Requirements) Regulations, 2015. The statutory auditors have issued the audit reports with unmodified opinion on the above results.

²⁾ Financial Results are in compliance with the Indian Accounting Standard (Ind-AS) prescribed under section 133 of the Companies Act, 2013.

³⁾ The employee benefit expenses include Rs. 53.89 lahs (Rs. 0.26 Lacs for the quarter ended 30th June, 2022) on account of grant of Employee Stock Options (ESOP's) under ESOP Policy 2020 to eligible employees

⁴⁾ Previous period figures have been regrouped / rearranged, whe

Related Accessories. The company does not have any geographical / other segments hence no separate reportable segment as defined in Accounting Standard 17 on Segment 11.01 clanderds) Rules, 2017. 5) The company is dealing in Travel Gear & Refa Reporting notified under Companies (Acc For Brand Concepts Limited



MAHESHWARI & GUPTA CHARTERED ACCOUNTANTS

Independent Auditor's Review Report on the Quaterly Unaudited and Year to Date Standalone Financial Results of the Company pursuant to the Regulation 33 of the SEBI(Listing Obligation and Disclosure Requirements) Regulation, 2015 (as amended)

To, The Board of Directors **Brand Concepts Limited**

- 1. We have reviewed the accompanying statement of unaudited standalone financial results of M/s Brand Concepts Limited ("the company") for the quarter ended on 30th June,2023. The statement has been prepared by the company's Management pursuant to the requirement of Regulation 33 of the SEBI (listing Obligations and Disclosure Requirements) Regulations, 2015 as amended ("the listing regulations").
- 2. This Statement which is the responsibility of the Company's management and approved by the Board of Directors has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" prescribed under section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the statements based on our review.
- 3. We conducted our review in accordance with the Standard on Review Engagements (SRE) 2410 "Review of Interim Financial Information Performed by the 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 provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.
- 4. Based on our review conducted and procedures performed 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 and recognised accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

Place: Indore

Date: 11.08.2023

UDIN: 23403346BGWKIT4411

For MAHESHWARI & GUPTA

Chartered Accountants WARI

FRN: 006179C

CA. SUNIL MAHES

Partner M.Nø. 403346



MAHESHWARI & GUPTA CHARTERED ACCOUNTANTS

Independent Auditor's Review Report on the Quaterly Unaudited and Year to Date Consolidated Financial Results of the Company pursuant to the Regulation 33 of the SEBI(Listing Obligation and Disclosure Requirements) Regulation, 2015 (as amended)

To, The Board of Directors Brand Concepts Limited

- 1. We have reviewed the accompanying statement of unaudited Consolidated Financial Results ("the statement") of M/s Brand Concepts Limited ("the parent") and its subsidiary together referred to as ("the Group") for the quarter ended on 30th June, 2023 (the "statement") attached herewith, being submitted by the parent pursuant to the requirement of Regulation 33 of the SEBI (listing Obligations and Disclosure Requirements) Regulations,2015 as amended ("the listing regulations") read with SEBI Circular Number CIR/CFD/FAC/62/2016 dated 5th July, 2016.
- 2. This statement, which is the responsibility of the parent company's Management and has been approved by the Board of Directors of the Parent Company, has been prepared in accordance with the recognition and measurement principle laid down in Indian Accounting Standard 34 "Interim Financial Reporting" (Ind AS 34), prescribed under section 133 of the Companies Act, 2013, read with rules issued there under and other accounting principles generally accepted in India. Our responsibility is to issue a report on these Financial Statements based on our review.
- 3. We conducted our review of the statement in accordance with the Standard on Review Engagements (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. A review of the interim financial information consists of making, and inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in audit. Accordingly, we do not express an audit opinion.
- 4. We also performed procedures in accordance with the circular no. CIR/CFD/CMD1/44/2019, dated March 29,2019 issued by the SEBI under Regulation 33 (8) of the SEBI(Listing Obligations and Disclosure Requirements) Regulations, 2015,as amended, to the extent applicable.
- 5. Based on our review conducted and procedures performed as above, nothing has come to our attention that causes us to believe that the accompanying statement, prepared in accordance with the recognition and measurement principle laid down in the aforesaid Indian accounting standards and other accounting practices generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

Place: Indore Date: 11.08.2023

UDIN: 23403346BGUKIS2490

For MAHESHWARI & GUPTA

Chartered Accountants FRN: 006179

CA. SUNIL MAHESHWARI

M.No. 403346