

Date: 14th February 2022

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 - 40001

Symbol: BCONCEPTS

Scrip Code: 543442

Sub: Outcome of the Board Meeting of "Brand Concepts Limited" (Company) held on Monday, 14th February 2022 at 04:15 pm.


Dear Sir/Mam,


The Board of Directors of the Company at their meeting held on 14th February 2022 at 04:15 pm, inter alia transacted the following business.

- Unaudited financial result for the quarter & nine months ended on 31st December 2021 along with Limited Review Report.

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

Thanking You,
Yours faithfully
For Brand Concepts Limited,

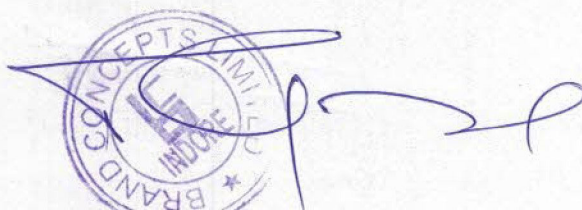

Swati Gupta
Company Secretary & Compliance Officer
Mem No. A33016



Brand Concepts Limited (L51909MH2007PLC174702)						
CONSOLIDATED UNAUDITED FINANCIAL RESULTS FOR THE PERIOD ENDED ON 31ST DECEMBER 2021						
Particulars	Quarter Ended			9 Months Ended		(Rs. In Lacs)
	Unaudited 31/12/2021	Unaudited 30/09/2021	Unaudited 31/12/2020	Unaudited 31/12/2021	Unaudited 31/12/2020	Year Ended Audited 31/03/2021
1. Income from Operations						
(a) Net Sales/Income from Operations	2672.13	2580.32	1714.29	5962.44	2364.59	4279.37
(b) Other Income	7.79	14.91	2.17	44.32	6.73	9.77
Total Income from Operations (net)	2679.92	2595.23	1716.46	6006.76	2371.32	4289.14
2. Expenses:						
(a) Cost of Materials Consumed	-	-	-	-	-	-
(b) Purchase of stock-in-trade	1539.63	1054.94	533.03	2922.23	868.20	1935.41
(c) Changes in Inventories of Finished Goods and Stock in Trade	(140.25)	398.49	382.79	351.39	561.68	453.60
(d) Employee benefit expenses	284.33	260.96	201.94	741.67	526.47	753.48
(e) Finance Cost	121.64	139.71	120.26	373.47	336.54	460.47
(f) Depreciation and amortization expenses	58.10	57.36	17.07	174.47	84.86	112.92
(g) Other expenses (Any item exceeding 10% of the total expenses relating to continuing operations to be shown separately)	621.52	590.93	475.20	1508.04	892.70	1443.03
Total Expenses	2484.97	2502.39	1730.29	6071.27	3270.45	5158.91
3. Profit/(Loss) from operations before exceptional item & Tax (1-2)	194.95	92.84	(13.83)	(64.51)	(899.13)	(869.77)
4. Exceptional Items	0.00	0.00	0.00	0.00	0.00	0.00
5. Profit/ (Loss) from ordinary activities before tax (3-4)	194.95	92.84	(13.83)	(64.51)	(899.13)	(869.77)
6. Tax expenses [Deferred Tax (Asset) / Liability]:	54.87	6.36	(23.15)	(38.83)	(19.55)	(238.22)
7. Net Profit / (Loss) from Ordinary activities after tax (5-6)	140.08	86.48	9.32	(25.68)	(879.58)	(631.55)
8. Extraordinary items (net of tax expenses)	0.00	0.00	0.00	0.00	0.00	0.00
9. Net Profit / (Loss) for the period (7-8)	140.08	86.48	9.32	(25.68)	(879.58)	(631.55)
10. Other Comprehensive Income						
i) Items that will not be reclassified to profit and loss	0.27	0.27	0.00	0.81	0.00	0.00
ii) Items that will be reclassified to profit and loss						
11. Total Comprehensive Income For the Period (9+10)	140.35	86.75	9.32	(24.88)	(879.58)	(631.55)
10. Paid-up equity share capital (Face Value of the share @ 10 Rs. / Share)	1058.28	1058.28	1058.28	1058.28	1058.28	1058.28
11. Reserves excluding Revaluation Reserves as per Balance Sheet of Previous accounting year.	794.18	648.19	563.35	794.18	563.35	813.37
12. (i) Earning Per Share (before extraordinary items) (of Rs. 10/- each) (not annualised)						
a) Basic	1.32	0.82	0.09	(0.24)	(8.31)	(5.97)
b) Diluted	1.32	0.82	0.09	(0.24)	(8.31)	(5.97)

Notes:

- The above results after being reviewed by the Audit Committee and approved by the Board of Directors in its meeting held on 14th February 2022. The limited review carried out by the statutory auditors of the same. There are no qualifications in the report issued by the auditors of the Company.
- Members of the Company, accorded for migration of listing /trading of equity shares of the Company from SME Platform (NSE-Emerge) of National Stock Exchange of India Limited (NSE) to the main Board of National Stock Exchange of India Limited (NSE) as well as main Board of BSE Limited (BSE). The Company has received approval from NSE and BSE for migration of equity shares of the Company from SME Platform to the main board with effect from January 11, 2022.
- As per Rule 4(1)(iii)(a) of the Companies (Indian Accounting Standards) Rules, 2015, as amended, (hereinafter referred to as "Ind AS") notified by Ministry of Corporate Affairs, Government of India, companies whose equity or debt securities are listed or are in the process of being listed on any stock exchange (other than SME Exchange as referred to in Chapter XB of The Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulation, 2009) in India or outside India and having net worth of less than rupees five hundred crore are required to comply with Ind AS.
- As the Company's equity shares are listed on main Board of the Stock Exchanges during the current financial year, the company is required to comply with Ind AS for the financial year 2021-22. The Company has exercised the option given in Para 2.6 Implementation of Ind-AS during the first year as per SEBI Circular No. CIR/CFD/FAC/62/2016 dated July 05, 2016 whereby the comparatives for the quarter and year to date ended on 31.12.2020 and year ended on 31.03.2021 have been prepared on the basis of Accounting Standards notified under Companies (Accounting Standards) Rules, 2006 (hereinafter referred to as AS). Accordingly, the preceding year's financial information is not comparable.
- In view of the above, the Company adopted Ind AS with effect from April 01, 2021 and accordingly the financial results for all periods of current financial year presented have been prepared in accordance with the recognition and measurement principles laid down in the Ind AS- 34 "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 read with the relevant Rules issued thereunder and other principles generally accepted in India. As stated above the Annual Results for the previous year ended on March, 31, 2021 and all results prior to 01.04.21 does not include Ind AS compliant pursuant to the exemption granted in SEBI's Circular CIR/CFD/CMD /15 / 2015 dated 30th November 2015 modified to comply with the requirements of SEBI's circular dated 5th July 2016, Ind AS and Schedule III Division II to the Companies Act, 2013.
- The Company was listed in the NSE SME platform and was not required to give quarterly results. Therefore, the quarter and the year to date ended December 2020 and the quarter ended on September 2021 have not been subjected to limited review by the Statutory Auditors of the Company. However, the company's management has exercised necessary due diligence to ensure that such financial results provide a true and fair view of its results.
- Reconciliation of Net Profit after Tax as per IGAAP to Ind AS for the Quarter Ended on December 31, 2021 & September 30, 2021, and nine months ended on December 31, 2021.



Particulars	For the Quarter ended on December 31, 2021	For the Quarter ended on September 30, 2021	For the Nine Months ended on December 31, 2021
Profit After Tax as per IGAAP	133.08	82.14	-41.99
Impact of provision for expected credit loss on trade receivables	-0.60	-0.60	-1.81
Effect of Actuarial gain on defined benefit obligations	-0.27	-0.27	-0.81
Effect of EIR on Loans	-0.12	-1.30	-3.61
Effect of ROU Accounting of Lease	1.36	-0.12	2.64
Effect of ESOP	-0.44	-0.44	-1.32
Deferred Tax Impact on above adjustments	7.08	7.08	21.24
Net Profit after Tax	140.09	86.48	-25.67
Other Comprehensive Income : Effect of Actuarial gain on defined benefit obligations	0.27	0.27	0.81
Total Comprehensive Income	140.35	86.75	-24.87

8) The Company is dealing in Travel Gear & Related Accessories. The Company does not have any geographical /other segments hence no separate reportable segments as defined in Ind AS 108 Operating Segments notified under Companies (Indian Accounting Standards) Rules, 2015.

9) Previous Periods figure have been regrouped/rearranged, wherever necessary to confirm to current period classification.

For Brand Concepts Limited

Prateek Maheshwari
Managing Director
DIN: 00039340

Date : 14th February, 2021
Place : Indore



Brand Concepts Limited (L51909MH2007PLC174702)						
STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE PERIOD ENDED ON 31ST DECEMBER 2021						
Particulars	Quarter Ended			9 Months Ended		(Rs. In Lacs) Year Ended
	Unaudited 31/12/2021	Unaudited 30/09/2021	Unaudited 31/12/2020	Unaudited 31/12/2021	Unaudited 31/12/2020	Audited 31/03/2021
1. Income from Operations						
(a) Net Sales/Income from Operations	2672.63	2580.32	1714.29	5962.95	2364.59	4279.37
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Total Income from Operations (net)	2680.42	2595.23	1716.46	6007.27	2371.32	4289.14
2. Expenses:						
(a) Cost of Materials Consumed	-	-	-	-	-	-
(b) Purchase of stock-in-trade	1533.61	1054.94	533.03	2916.22	868.20	1935.41
(c) Changes in Inventories of Finished Goods and Stock in Trade	(133.35)	398.49	382.79	358.28	561.68	453.60
(d) Employee benefit expenses	279.31	258.82	201.94	734.52	526.47	753.48
(e) Finance Cost	121.64	139.71	120.26	373.47	336.54	460.47
(f) Depreciation and amortization expenses	58.10	57.36	17.07	174.47	84.86	112.92
(g) Other expenses (Any item exceeding 10% of the total expenses relating to continuing operations to be shown separately)	620.10	590.93	475.20	1503.69	892.70	1443.03
Total Expenses	2479.41	2500.24	1730.29	6060.65	3270.45	5158.91
3. Profit/(Loss) from operations before exceptional item & Tax (1-2)	201.01	94.99	(13.83)	(53.38)	(899.13)	(869.77)
4. Exceptional Items	0.00	0.00	0.00	0.00	0.00	0.00
5. Profit/ (Loss) from ordinary activities before tax (3-4)	201.01	94.99	(13.83)	(53.38)	(899.13)	(869.77)
6. Tax expenses [Deferred Tax (Asset) / Liability]:	54.87	6.36	(23.15)	(38.83)	(19.55)	(238.22)
7. Net Profit/(Loss) from Ordinary activities after tax (5-6)	146.14	88.63	9.32	(14.55)	(879.58)	(631.55)
8. Extraordinary Items (net of tax expenses)	0.00	0.00	0.00	0.00	0.00	0.00
9. Net Profit/(Loss) for the period (7-8)	146.14	88.63	9.32	(14.55)	(879.58)	(631.55)
10. Other Comprehensive Income						
i) Items that will not be reclassified to profit and loss	0.27	0.27	0.00	0.81	0.00	0.00
ii) Items that will be reclassified to profit and loss						
11. Total Comprehensive Income For the Period (9+10)	146.41	88.91	9.32	(13.74)	(879.58)	(631.55)
10. Paid-up equity share capital (Face Value of the share @ 10 Rs. / Share)	1058.28	1058.28	1058.28	1058.28	1058.28	1058.28
11. Reserves excluding Revaluation Reserves as per Balance Sheet of Previous accounting year.	799.63	653.24	563.35	799.63	563.35	813.37
12. (i) Earning Per Share (before extraordinary items) (of Rs. 10/- each) (not annualised)						
a) Basic	1.38	0.84	0.09	(0.14)	(8.31)	(5.97)
b) Diluted	1.38	0.84	0.09	(0.14)	(8.31)	(5.97)

For Brand Concepts Limited

Prateek Maheshwari
Managing Director
DIN: 00039340



Date : 14th February, 2021
Place : Indore





Independent Auditor's Review Report on the Quarterly Unaudited and Year to Date Consolidated Financial Results of the Company pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended, read with SEBI Circular No. CIRJCFD/CMDI/44/2019 dated March 29, 2019

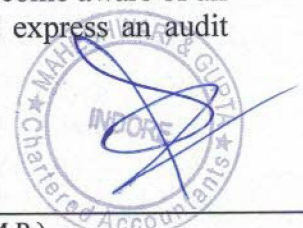
To,
The Board of Directors
Brand Concepts Limited
Indore (M.P.)

We have reviewed the accompanying statement of unaudited Consolidated Financial Results ("the statement") of M/s Brand Concepts Limited ("the Parent") and its Subsidiary M/s 7E Wellness Private Limited (the Parent and its Subsidiaries together referred to as "the Group") for the quarter ended 31st December, 2021 and year to date from 01st April, 2021 to 31st December, 2021 (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. The Indian Accounting Standards (Ind-AS) compliant figures of previous quarter ended 30 Sep., 2021 and quarter ended 31 Dec., 2020 which have been restated due to applicability of reporting quarterly figures and corresponding nine months period ended on 31 Dec., 2020 have not been subjected to limited review or an audit, and are based on previously published financial results.

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 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to issue a report on these Financial Statements based on our review.

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. 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 of the interim financial information consists of making 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 an audit. Accordingly, we do not express an audit opinion.





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.

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 principles laid down in the aforesaid Indian Accounting Standard and other accounting principles 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.

Date: 14th February,2022

Place: Indore

UDIN: 22403346ACCJXM8234

For **MAHESHWARI AND GUPTA**
Chartered Accountants
FRN : 006179C



CA. SUNIL MAHESHWARI
PARTNER
M.No. 403346



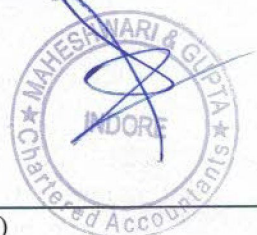
Independent Auditor's Review Report on the Quarterly Unaudited and Year to Date Standalone Financial Results of the Company pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended, read with SEBI Circular No. CIRJCFD/CMDI/44/2019 dated March 29, 2019

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

We have reviewed the accompanying statement of unaudited Standalone Financial results ("the statement") of **Brand Concepts Limited ("the company")** for the quarter ended ended 31st December, 2021 and year to date from 01st April, 2021 to 31st December, 2021. The Statement has been prepared by the Company's Management pursuant to requirement of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements), Regulations, 2015 as amended ("the listing regulations"). The Indian Accounting Standards (Ind-AS) compliant figures of previous quarter ended 30 Sep., 2021 and quarter ended 31 Dec., 2020 which have been restated due to applicability of reporting quarterly figures and corresponding nine months period ended on 31 Dec., 2020 have not been subjected to limited review or an audit, and are based on previously published financial results.

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 (Ind AS 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.

We conducted our review in accordance with the Standard on Review Engagement (SRE) 2410, "Review of 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 consists of making 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 be aware of all significant matters that might be identified in an audit. We have not performed an audit and accordingly, we do not express an audit opinion.





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 recognition and measurement principles laid down in the aforesaid Indian Accounting Standard and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

Date: 14th February, 2022
Place: Indore

UDIN: 22403346 ACC LC P 3495

For **MAHESHWARI AND GUPTA**

Chartered Accountants

FRN: 006179C

INDORE

CA. SUNIL MAHESHWARI

PARTNER

M.No. 403346