

Date: 13.02.2026

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: Revised Outcome of the Board Meeting due to Revision in Unaudited Financial Results for the Quarter and Nine Months ended 31st December 2025.

Dear Sir/Madam,

We refer to the Unaudited Financial Results of the Brand Concepts Limited for the quarter and nine months ended 31st December 2025, filed with the Stock Exchanges dated 13th February 2026. Now, we noticed following errors and would like to correct the same as mentioned below:

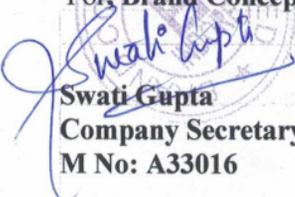
Results	Reference	Printed as	Correct figure
Standalone & Consolidated Financial Results	Earning Per share for the Quarter ended 30.09.2025 (Unaudited)	(2.19)	1.88
	Basic	(2.14)	1.85
	Diluted		

The Standalone and the Consolidated Financial Results approved by the Audit Committee and Board of Directors as on 13th February 2026 were correct.

This is to confirm that there is no change in the Standalone and the Consolidated Financial Results. In view of the above, attached herewith the same Financial Results what we have already filed with the Stock Exchanges with substitute of relevant pages reflecting the above-mentioned corrections. We request you to kindly consider the above-mentioned corrections.

Please take the above information on record.

Yours faithfully,
For, Brand Concepts Limited


Swati Gupta
Company Secretary & Compliance Officer
M No: A33016

Encl: A/a

BRAND CONCEPTS LIMITED (L51909MP2007PLC066484)

STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE NINE MONTHS & QUARTER ENDED 31ST DECEMBER, 2025

(Rs. in Lacs)

Particulars	For The Quarter Ended			For The Nine Months Ended		For The Year Ended
	31.12.2025	30.09.2025	31.12.2024	31.12.2025	31.12.2024	31.03.2025
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1. Revenue						
(a) Net Sales/Income from Operations	8,833.26	9,761.90	7,193.57	25,764.48	22,608.49	29,191.88
(b) Other Revenue	46.60	33.77	18.81	136.97	68.09	110.40
Total Revenue	8,879.86	9,795.67	7,212.38	25,901.45	22,676.58	29,302.28
2. Expenses:						
(a) Cost of Material Consumed	1,334.01	1,537.63	489.37	3,419.54	1,516.84	2,034.90
(b) Purchase of stock-in-trade	3,599.53	4,673.75	3,101.42	11,451.82	10,154.88	12,508.64
(c) Changes in Inventories of Stock in Trade	(1,183.20)	(1,746.24)	(273.09)	(3,322.92)	(978.55)	(1,323.80)
(d) Employee benefit expenses	1,206.71	1,281.91	1,009.99	3,677.97	3,006.15	4,016.36
(e) Finance Cost	423.34	406.72	311.50	1,161.79	872.47	1,203.95
(f) Depreciation and amortization expenses	134.37	462.50	328.81	926.92	972.34	1,290.92
(g) Other expenses	3,224.74	2,915.17	2,112.65	8,486.96	6,509.73	8,803.33
Total Expenses	8,739.50	9,531.44	7,080.65	25,802.08	22,053.86	28,534.30
3. Profit/(Loss) from operations before exceptional item & Tax (1-2)	140.36	264.22	131.73	99.37	622.72	767.98
4. Exceptional Items	(76.28)	-	-	(76.28)	-	-
5. Profit/ (Loss) from ordinary activities before tax (3+4)	64.08	264.22	131.73	23.10	622.72	767.98
6. Tax expenses:						
Current Tax	-	-	37.14	-	40.66	123.82
Mat Credit Entitlement	-	-	15.90	-	46.81	92.72
Deferred Tax	(0.09)	30.67	(8.61)	2.87	22.56	50.20
Short (excess) provision for tax relating to prior year	-	-	1.55	-	(5.81)	(22.09)
7. Net Profit /(Loss) for the period after tax but before share of profit / (loss) of associates	64.17	233.55	85.75	20.23	518.50	523.33
8. 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	(3.26)	7.02	13.86	13.65	16.55	22.68
b. Income tax relating to these items	-	-	-	-	-	(4.34)
Total other comprehensive income	(3.26)	7.02	13.86	13.65	16.55	18.34
9. Total Comprehensive Income for the period (7+8)	60.91	240.57	99.61	33.88	535.05	541.67
10. Paid-up equity share capital (Face Value of the share @ 10 Rs. / Share)	1,248.19	1,248.19	1,242.19	1,248.19	1,242.19	1,242.19
11. Reserves excluding Revaluation Reserves as at balance sheet date	-	-	-	-	-	6,782.77
12. (i) Earning Per Share (before extraordinary items) (of Rs. 10/- each) (not annualised for quarter)						
a) Basic	0.51	1.88	0.69	0.16	0.13	4.22
b) Diluted	0.50	1.85	0.67	0.16	0.13	4.13

For Brand Concepts Limited

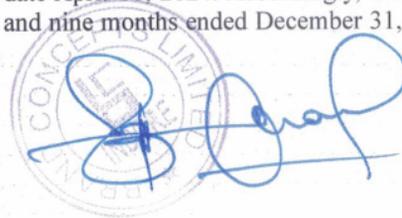
Abhinav Kumar
Whole Time Director & CFO
DIN : 06687880

Date : 13th February 2026
Place : Indore

Notes

1. The above standalone unaudited financial results of the Company for the quarter & nine month ended on December 31, 2025 have been reviewed by the Audit Committee and taken on record and approved by the Board of Directors at their respective meetings held on February 13, 2026. The statutory auditors of the Company have reviewed the standalone financial results pursuant to Regulations 33 of SEBI (Listing obligation and Disclosure Requirements) Regulation 2015, as amended.
2. The above unaudited financial results have been prepared in accordance with the recognition and measurement principles stated in the Companies (Indian Accounting Standard) Rules, 2015 (Ind AS) as amended, prescribed under Section 133 of the Companies Act, 2013 read with the relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulations 33 of SEBI (Listing obligation and Disclosure Requirements), 2015 as amended.
3. The management of the Company has identified "Travel Gear and related accessories" as the single reportable operating segment for the continued operations in the standalone and consolidated financial results as per Ind AS 108- Operating Segment.
4. The Company has issued 6,10,000 warrants on 23rd September 2025 at Rs. 327.80 convertible into equity shares of the company to be issued on preferential basis to the promoter/promoter group of the company. 25% of the share warrants amounting to Rs. 499.89 lakhs have been received as on 02.12.2025 & the remaining amount will be received within the stipulated time period from the date of allotment.
5. During the quarters ended 30 June 2025 and 30 September 2025, the Company has charged depreciation on Plant & Machinery as per Written Down Value (WDV). The management has decided to change the method of depreciation from Written Down Value (WDV) method to Straight Line Method (SLM) based on the technical assessment. The management believes that charging depreciation on SLM basis would result in more systematic and uniform basis for providing for gradual recovery of the cost of fixed assets over their useful life and that it results in a more appropriate presentation of the financial performance and financial position of the Company. The useful life of the assets remains the same as prescribed under Schedule II of the Companies Act, 2013. The change in method of depreciation has been applied retrospectively. Consequently, depreciation has been recomputed from the date the assets were ready to use. The resulting adjustment of ₹ 207.89 Lakhs (being excess depreciation for earlier periods) has been recognized in the Statement of Profit and Loss for the quarter ended 31 December 2025.
6. The Company has commenced commercial production at its newly established manufacturing facility located at Vikram Udyog Puri, Ujjain, Madhya Pradesh, effective July 16, 2025. The plant spans 8 acres of industrial land, with phase development, and has an installed capacity exceeding 3 lakh units per annum. This facility is dedicated to the production of premium luggage, polycarbonate, and ABS+PG products, further strengthening our position as a leading player in the lifestyle accessories and products segment. Finance Cost of Rs. 78.72 lakhs and Employee Benefit Expenses of Rs. 24.25 lakhs for the nine-month ended on December 31, 2025 are capitalised in accordance with Ind AS -16 'Property, Plant and Equipment'.
7. The Government of India has consolidated 29 existing labour legislations into a united framework comprising four Labour Code viz Code on Wages 2019, Code on Social Security 2020, Industrial Relation Code 2020, and Occupational Safety, Health and Working Condition Code 2020 (collectively referred to as the 'New Labour Codes'). These Codes have been made effective from November 21, 2025. The corresponding supporting rules under these codes are yet to be notified.

The Company is in the process of evaluating the full impact of these new labour codes. Basis the legal clarification available as of date, the Company has estimated and accounted for incremental liability of Rs. 76.28 lakhs for Employee benefits as certified by the Actuary as Exceptional Items.
8. The Scheme of merger between IFF Overseas Private Limited (Transferor Co.) with Brand Concepts Limited (Transferee co.) was approved by the National Company Law Tribunal (NCLT) vide its orders dated May 09, 2025 ('the Scheme') with retrospective appointed date April 01, 2024. Accordingly, the corresponding amounts for the quarters ended December 31, 2024 and nine months ended December 31,



2024, and year ended March 31, 2025 have been revised by the Company after recognising the effect of the scheme as per the applicable accounting standard.

The merger has been accounted in accordance with Appendix C of Ind AS 103 - 'Business Combinations' as common control transaction using the pooling of interest method, Accordingly, all the assets, liabilities and reserve of IFF Overseas Private Limited as on April 01, 2024 were transferred to the Company at the book values appearing in the Consolidated books of the Company immediately before the merger and the value of Investment was cancelled. The effect of merger on the amount of the standalone revenue and profit and loss published in previous periods are as shown below:

Particulars	For the quarter ended December 31, 2024 (unaudited)	For the nine months ended December 31, 2024 (unaudited)
Revenue from Operations		
As published in previous quarters	6690.11	20678.01
As revised for the effect of merger	7193.57	22608.49
Profit Before Tax		
As published in previous quarters	179.69	692.78
As revised for the effect of merger	131.73	622.72
Profit After Tax		
As published in previous quarters	178.41	528.67
As revised for the effect of merger	85.75	518.50
EPS		
As published in previous quarters		
a) Basic	1.59	4.73
b) Diluted	1.55	4.61
As revised for the effect of merger		
a) Basic	0.69	0.13
b) Diluted	0.67	0.13

9. The figures for the quarter ended December 31, 2025 are balancing figures between the unaudited figures in respect of nine months ended on December 31, 2025 and the unaudited published figures upto September 30, 2025 being end of the third quarter of the financial year which are subject to Limited Review.

As published in previous quarters	179.69	692.78
As revised for the effect of merger	131.73	622.72
As published in previous quarters		
As revised for the effect of merger	85.75	518.50
As published in previous quarters		
As revised for the effect of merger		
a) Basic	1.59	4.73
b) Diluted	1.55	4.61
As revised for the effect of merger		
a) Basic	0.69	0.13
b) Diluted	0.67	0.13

The figures for the quarter ended December 31, 2025 are balancing figures between the unaudited figures in respect of nine months ended on December 31, 2025 and the unaudited published figures upto September 30, 2025 being end of the third quarter of the financial year which are subject to Limited Review.

BRAND CONCEPTS LIMITED (L51909MP2007PLC066484)

STATEMENT OF CONSOLIDATED UNAUDITED FINANCIAL RESULTS FOR THE QUARTER & NINE MONTHS ENDED 31ST DECEMBER, 2025

(Rs. in Lacs)

Particulars	For The Quarter Ended			For The Half Year Ended		For The Year
	31.12.2025	30.09.2025	31.12.2024	31.12.2025	31.12.2024	31.03.2025
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1. Revenue						
(a) Net Sales/Income from Operations	8,833.26	9,761.90	7,193.57	25,764.48	22,608.49	29,191.88
(b) Other Revenue	46.60	33.77	18.81	136.97	68.09	110.40
Total Revenue	8,879.86	9,795.68	7,212.38	25,901.45	22,676.58	29,302.28
2. Expenses:						
(a) Cost of Material Consumed	1,334.01	1,537.63	489.37	3,419.54	1,516.84	2,034.90
(b) Purchase of stock-in-trade	3,599.53	4,673.75	3,101.42	11,451.82	10,154.88	12,508.64
(c) Changes in Inventories of Stock in Trade	(1,183.20)	(1,748.24)	(273.09)	(3,322.92)	(978.55)	(1,323.80)
(d) Employee benefit expenses	1,206.71	1,281.91	1,009.99	3,877.97	3,006.15	4,016.36
(e) Finance Cost	423.34	406.72	311.50	1,161.79	872.47	1,203.95
(f) Depreciation and amortization expenses	134.37	462.50	328.81	926.92	972.34	1,290.92
(g) Other expenses	3,224.74	2,915.17	2,112.65	8,486.96	6,509.73	8,803.33
Total Expenses	8,739.50	9,531.44	7,080.65	25,802.08	22,053.85	28,534.30
3. Profit/(Loss) from operations before exceptional item & Tax (1-2)	140.36	264.23	131.73	99.36	622.72	767.98
4. Exceptional Items	(76.28)			(76.28)		
5. Profit/(Loss) from ordinary activities before tax (3+4)	64.08	264.23	131.73	23.09	622.72	767.98
6. Tax expenses:						
Current Tax	-	-	37.14	-	40.66	123.82
Mat Credit Entitlement	-	-	15.90	-	46.81	92.72
Deferred Tax	(0.09)	30.67	(8.61)	2.87	22.56	50.20
Short (excess) provision for tax relating to prior year	-	-	1.55	-	(5.81)	(22.09)
7. Net Profit/(Loss) for the period after tax but before share of profit / (loss) of associates	64.17	233.56	85.75	20.22	518.52	523.33
8. 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	(3.26)	7.02	13.86	13.65	16.55	22.68
b. Income tax relating to these items	-	-	-	-	-	(4.34)
Total other comprehensive income	(3.26)	7.02	13.86	13.65	16.55	18.34
9. Total Comprehensive Income for the period (7+8)	60.91	240.58	99.61	33.87	535.04	541.67
10. Paid-up equity share capital (Face Value of the share @ 10 Rs. / Share)	1,248.19	1,248.19	1,242.19	1,248.19	1,242.19	1,242.19
11. Reserves excluding Revaluation Reserves as at balance sheet date						6,782.77
12.(i) Earning Per Share (before extraordinary items) (of Rs. 10/- each) (not annualised for quarter)						
a) Basic	0.51	1.88	0.69	0.16	0.13	4.22
b) Diluted	0.50	1.85	0.67	0.16	0.13	4.13

For Brand Concepts Limited

Abhinav Kumar
Whole Time Director & CFO
DIN - 06587880

Date : 13th February 2026
Place : Indore

Notes

1. The above consolidated unaudited financial results of the Company for the quarter & nine month ended on December 31, 2025 have been reviewed by the Audit Committee and taken on record and approved by the Board of Directors at their respective meetings held on February 13, 2026. The statutory auditors of the Company have reviewed the consolidated financial results pursuant to Regulations 33 of SEBI (Listing obligation and Disclosure Requirements) Regulation 2015, as amended.
2. The above unaudited financial results have been prepared in accordance with the recognition and measurement principles stated in the Companies (Indian Accounting Standard) Rules, 2015 (Ind AS) as amended, prescribed under Section 133 of the Companies Act, 2013 read with the relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulations 33 of SEBI (Listing obligation and Disclosure Requirements), 2015 as amended.
3. The management of the Company has identified "Travel Gear and related accessories" as the single reportable operating segment for the continued operations in the standalone and consolidated financial results as per Ind AS 108- Operating Segment.
4. The Company has issued 6,10,000 warrants on 23rd September 2025 at Rs. 327.80 convertible into equity shares of the company to be issued on preferential basis to the promoter/promoter group of the company. 25% of the share warrants amounting to Rs. 499.89 lakhs have been received as on 02.12.2025 & the remaining amount will be received within the stipulated time period from the date of allotment.
5. During the quarters ended 30 June 2025 and 30 September 2025, the Company has charged depreciation on Plant & Machinery as per Written Down Value (WDV). The management has decided to change the method of depreciation from Written Down Value (WDV) method to Straight Line Method (SLM) based on the technical assessment. The management believes that charging depreciation on SLM basis would result in more systematic and uniform basis for providing for gradual recovery of the cost of fixed assets over their useful life and that it results in a more appropriate presentation of the financial performance and financial position of the Company. The useful life of the assets remains the same as prescribed under Schedule II of the Companies Act, 2013. The change in method of depreciation has been applied retrospectively. Consequently, depreciation has been recomputed from the date the assets were ready to use. The resulting adjustment of ₹ 207.89 Lakhs (being excess depreciation for earlier periods) has been recognized in the Statement of Profit and Loss for the quarter ended 31 December 2025.
6. The Company has commenced commercial production at its newly established manufacturing facility located at Vikram Udyog Puri, Ujjain, Madhya Pradesh, effective July 16, 2025. The plant spans 8 acres of industrial land, with phase development, and has an installed capacity exceeding 3 lakh units per annum. This facility is dedicated to the production of premium luggage, polycarbonate, and ABS+PG products, further strengthening our position as a leading player in the lifestyle accessories and products segment. Finance Cost of Rs. 78.72 lakhs and Employee Benefit Expenses of Rs. 24.25 lakhs for the nine-month ended on December 31, 2025 are capitalised in accordance with Ind AS -16 'Property, Plant and Equipment'. Share warrants amounting to Rs. 499.89 lakhs have been received as on 02.12.2025 & the remaining amount will be received within the stipulated time period from the date of allotment.
7. The Government of India has consolidated 29 existing labour legislations into a united framework comprising four Labour Code viz Code on Wages 2019, Code on Social Security 2020, Industrial Relation Code 2020, and Occupational Safety, Health and Working Condition Code 2020 (collectively referred to as the 'New Labour Codes'). These Codes have been made effective from November 21, 2025. The corresponding supporting rules under these codes are yet to be notified.

The Company is in the process of evaluating the full impact of these new labour codes. Basis the legal clarification available as of date, the Company has estimated and accounted for incremental liability of Rs. 76.28 lakhs for Employee benefits as certified by the Actuary as Exceptional Items.
8. The Scheme of merger between IFF Overseas Private Limited (Transferor Co.) with Brand Concepts Limited (Transferee co.) was approved by the National Company Law Tribunal (NCLT) vide its orders dated May 09, 2025 ('the Scheme') with retrospective appointed date April 01, 2024. Accordingly, the



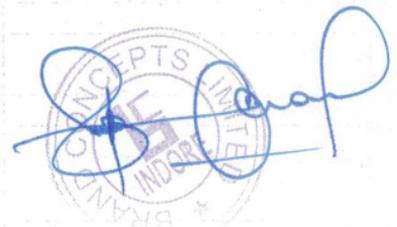
The figures of merger between IFF Overseas Private Limited (Transferor) was approved by the Shareholders' Meeting dated May 03, 2023 (As per page 10).

corresponding amounts for the quarters ended December 31, 2024 and nine months ended December 31, 2024, and year ended March 31, 2025 have been revised by the Company after recognising the effect of the scheme as per the applicable accounting standard.

The merger has been accounted in accordance with Appendix C of Ind AS 103 - 'Business Combinations' as common control transaction using the pooling of interest method, Accordingly, all the assets, liabilities and reserve of IFF Overseas Private Limited as on April 01, 2024 were transferred to the Company at the book values appearing in the Consolidated books of the Company immediately before the merger and the value of Investment was cancelled. The effect of merger on the amount of the consolidated revenue and profit and loss published in previous periods are as shown below:

Particulars	For the quarter ended December 31, 2024 (unaudited)	For the nine months ended December 31, 2024 (unaudited)
Revenue from Operations		
As published in previous quarters	6690.11	20678.01
As revised for the effect of merger	7193.57	22608.49
Profit Before Tax		
As published in previous quarters	179.69	692.78
As revised for the effect of merger	131.73	622.72
Profit After Tax		
As published in previous quarters	178.41	528.67
As revised for the effect of merger	85.75	518.50
EPS		
As published in previous quarters		
c) Basic	1.59	4.73
d) Diluted	1.55	4.61
As revised for the effect of merger		
a) Basic	0.69	0.13
c) Diluted	0.67	0.13

9. The figures for the quarter ended December 31, 2025 are balancing figures between the unaudited figures in respect of nine months ended on December 31, 2025 and the unaudited published figures upto September 30, 2025 being end of the third quarter of the financial year which are subject to Limited Review.
10. The Consolidated Financial Results include Brand Concepts Limited ('the Parent') and its associate company '7E Wellness India Private Limited' (the Parent and it's associate together referred to as "the Group").
11. The Company has not accounted for its share on loss of the Associate company amounting to Rs. 12.46 Lakhs & Rs. 79.04 Lakhs for the quarter and nine months ended on December 31, 2025, since its share of total loss have exceeded the carrying value of investments which is in accordance with Ind AS 28 'Investment in Associate & Joint Ventures'.





FADNIS & GUPTE LLP

CHARTERED ACCOUNTANTS

B-14, Ratlam Kothi, Kanchan Bagh Main Road, Indore- 452001 (M.P.)
INDIA

Phone: 0731-2514448, 2527716, 2528730

E-mail: mail@fngca.com, Website: www.fngca.in

Independent Auditor's Review Report on the Unaudited Quarterly 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

To,
The Board of Directors of
Brand Concepts Limited
Indore

We have reviewed the accompanying statement of unaudited standalone financial results of **Brand Concepts Limited** ("the Company") for the quarter ended December 31, 2025 and year to date from April 01, 2025 to December 31, 2025 ("the Statement") attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended ("the Listing Regulations").

This Statement, which is the responsibility of the Company's management and approved by the Company's 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 Rule 3 of Companies (Indian Accounting Standards) Rules, 2015 (as amended) and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. Our responsibility is to express a conclusion on the 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 Statement is free of material misstatement. A review of 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 specified under Section 143(10) of the Companies Act, 2013 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. 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, prepared in all material respect in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard (Ind AS) prescribed under Section 133 of Companies Act, 2013 as amended, read with relevant



rules issued thereunder and other recognised accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

Place: Indore

Date: February 13, 2026

UDIN: 26440574CID7HZ1038



For Fadnis & Gupte LLP
Chartered Accountants
FRN 006600C/C400324

Bhavika

(CA. Bhavika Chandwani)
Partner
M. No.: 440574



FADNIS & GUPTA LLP

CHARTERED ACCOUNTANTS

B-14, Ratlam Kothi, Kanchan Bagh Main Road, Indore- 452001 (M.P.)
INDIA

Phone: 0731-2514448, 2527716, 2528730

E-mail: mail@fngca.com, Website: www.fngca.in

Independent Auditor's Review Report on the Unaudited Quarterly 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

To,
The Board of Directors of
Brand Concepts Limited
Indore

We have reviewed the accompanying Statement of Unaudited Consolidated Financial Results of **Brand Concepts Limited** ("the Holding Company or Parent") and its associate (7E Wellness India Private Limited), (the Parent and its associate together referred to as the "Group") for the quarter ended December 31, 2025 and year to date from April 01, 2025 to December 31, 2025 (the "Statement") attached herewith, being submitted by the Parent pursuant to the requirements of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended (the "Listing Regulations").

This Statement, which is responsibility of the Parent's management and approved by the Board of Directors of the Parent company, 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, as amended and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. Our responsibility is to express a conclusion on the Statement 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 Statement is free from material misstatement. A review of 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 specified under Section 143(10) of the Companies Act, 2013 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. We have not performed an audit and 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 Securities and Exchange Board of India under Regulation 33(8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable.



The accompanying Statement includes the unaudited financial information of the following entities:

Parent Company

1. Brand Concepts Limited

Associate Company

2. 7E Wellness India Private Limited

Based on our review conducted and procedures performed as stated in paragraph above, and based on the consideration of the review report referred to in paragraph below, 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 (Ind AS) specified under Section 133 of the Companies Act, 2013, as amended, read with relevant rules issued thereunder, as amended and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations, has not disclosed the information required to be disclosed in terms of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

We did not review the unaudited interim financial statements/ financial information/ financial results of the associate company, '7E Wellness India Private Limited', included in the consolidated unaudited financial results that reflect, without giving effect to the elimination of intra-group transaction, group's share of net loss after tax and total comprehensive income of Rs. 12.46 Lakhs for the quarter ended December 31, 2025 and Rs. 39.07 lakhs for the period from April 01, 2026 to December 31, 2025 respectively, as considered in the respective standalone unaudited interim financial results/ information which have been reviewed by its' independent auditors, are not included in the accompanying Statement since the Parent Company's share of total losses has exceeded its interest in the said Associate.

The independent auditor's report on interim financial results of aforesaid entity have been furnished to us by the Management and our conclusion on the Statement, in so far as it relates to the amounts and disclosures included in respect of this associate is based solely on the reports of such auditors and the procedures performed by us as stated above. Our conclusion on the Statement in respect of the above matters is not modified with respect to our reliance on the work done and the reports of other auditors and the financial results/ financial information certified by the management.

Our conclusion on the Statement in respect of matters stated above is not modified with respect to our reliance on the work done, the reports of other auditor and the financial results/financial information certified by the Management.

Place: Indore

Date: February 13, 2026

UDIN: 26440576WXMVZJ6602



For Fadnis & Gupte LLP
Chartered Accountants
FRN 006600C/C400324

Bhavika
(CA. Bhavika Chandwani)

Partner

M. No.: 440574

Date: 13-02-2026

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: - Statement of deviation(s) or variation(s) for the quarter ended 31st December 2025 under regulation 32(1) of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (“SEBI Listing Regulations”)

Pursuant to Regulation 32(1) of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulation, 2015, a Statement confirming no deviation or variation in the utilization of proceeds raised through issuance of Warrants to promoter group of the company on preferential basis for quarter ended 31st December 2025 is enclosed herein, in the format as prescribed.

We request you to kindly take the above information on your record.

**Yours faithfully,
For Brand Concepts Limited**

Swati Gupta
Digitally signed by Swati
Gupta
Date: 2026.02.13
11:11:44 +05'30'

**Swati Gupta
Company Secretary & Compliance Officer
Mem No: A33016**

Encl: A/a

**STATEMENT ON DEVIATION OR VARIATION FOR PROCEEDS OF PUBLIC ISSUE, RIGHTS ISSUE,
PREFERENTIAL ISSUE, QUALIFIED INSTITUTIONS PLACEMENT ETC.**

Statement on deviation / variation in utilisation of funds raised						
Name of listed entity		Brand Concepts Limited				
Mode of Fund Raising		Preferential Issue – Convertible Warrants				
Date of Raising Funds		23.09.2025				
Amount Raised (In Rs.)		4,99,89,500				
Report filed for Quarter ended		31-12-2025				
Monitoring Agency		NA				
Monitoring Agency Name, if applicable		NA				
Is there a Deviation/ Variation in use of funds raised		No				
If yes, whether the same is pursuant to change in terms of contract or objects which was approved by the shareholders		Not Applicable				
If yes, Date of shareholder Approval		Not Applicable				
Explanation for the Deviation/ Variation		Not Applicable				
Comments of the Audit Committee after review		No comment				
Comments of the auditors, if any		No comments from auditors				
Objects for which funds have been raised and where there has been a deviation, in the following table: Not Applicable						
Original Object	Modified Object, if any	Original Allocation (In Rs.)	Modified allocation, if any	Funds Utilized (In Rs.)	Amount of Deviation/ Variation for the quarter according to applicable object	Remarks, if any
Working Capital, Expansion of Manufacturing Facility, Investment in Brand Building & Acquiring New Brands.		4,99,89,500	-	7091822.78		-
Deviation or variation could mean:						
a. Deviation in the objects or purposes for which the funds have been raised or						
b. Deviation in the amount of funds actually utilized as against what was originally disclosed or						
c. Change in terms of a contract referred to in the fund-raising document i.e. prospectus, letter of offer, etc.						

For **Brand Concepts Limited**

Swati Gupta
Digitally signed by Swati Gupta
Date: 2026.02.13 11:12:11 +05'30'

Swati Gupta

Company Secretary & Compliance Officer

M No. A33016