BRAND CONCEPTS LIMITED
CIN – L51909MP2007PLC066484
4th Floor UNO Business Park, Indore Bypass Road, Opposite Sahara City, Bicholi Mardana, Indore, Madhya Pradesh, India, 452016
Phone: 91-731-422300, Fax- 4221222/444
Email: info@brandconcepts.in

**Date: 14th August, 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: Investor Presentation for Q1 FY'27**

Dear Sir/Mam,

In accordance with Regulation 30 read with Schedule III of the Listing Regulations, please find enclosed a copy of 'Investor Presentation' for the quarter and three months ended on 30th June, 2026.

The aforesaid information is being uploaded on the Company's website at www.brandconcepts.in .

We request you to kindly take the above information in your records.

**Thanking You.**

**Yours Faithfully,**
**For Brand Concepts Limited,**

Swati Gupta

Digitally signed by Swati Gupta
Date: 2026.08.14 13:03:01 +05'30'

**Swati Gupta**
**Company Secretary and Compliance Officer**
**Mem No. A33016**

*Encl*: A/a

BRAND CONCEPTS

# INVESTOR PRESENTATION

Q1 FY27


JUICY COUTURE


# CORE TOPICS

## Quarter Performance

+ Key Performance Highlights
+ Financial Summary
+ Channel wise Contribution

## Our Brands

+ Tommy Hilfiger
+ United Colors of Benetton
+ Juicy Couture
+ Superdry
+ Off-White
+ Aeropostale
+ The Vertical

## Way Forward

+ New International Brands

## Annual Highlights

+ Income Statement
+ Balance Sheet

## Strategic Transformation

+ Building, Scaling, Compounding – The Strategic Growth Roadmap
+ Building an Integrated Lifestyle & Brand Platform
+ The Operational Shift Is Already Underway

## About Us

+ Company background
+ Leadership team
+ Key categories
+ Our approach; Design process
+ Business Model
+ Sales Channels;

## Annexure

+ New Office
+ Manufacturing & Warehouse
+ Social Media

# Strategic Transformation

A disciplined, phase-driven approach to constructing a platform built for durable growth

# Building, Scaling, Compounding — The Strategic Growth Roadmap

PHASE 1

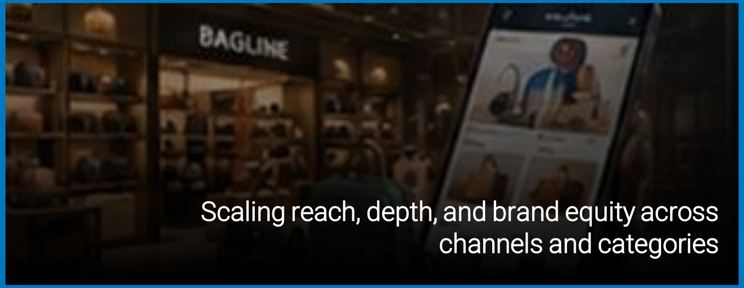
## Foundation Building


- Secured exclusive license agreements across 6 premium international brands
- Built a multi-brand distribution framework spanning trade, institutional, and retail channels
- Invested in warehousing, logistics, and sourcing infrastructure for volume scale
- Initiated in-house manufacturing, reducing import dependency and cost exposure

ESTABLISHED

PHASE 2

## Platform Expansion




- Built omnichannel presence across online, branded EBOs, large format stores, and 50+ Bagline stores
- Expanded the lifestyle accessories portfolio through broader category depth and premium brand additions
- Premiumized the brand mix through aspirational marketing in TH, Juicy Couture, Off-white and Superdry

TOMMY HILFIGER Juicy Couture SUPERDRY® Off-White™

UNDERWAY

PHASE 3

## Operating Leverage


- Unlock scale efficiencies as manufacturing (20K–25K units/month) absorbs a larger revenue share
- Drive margin expansion through higher manufacturing integration and better product mix
- Deliver stronger ROCE as manufacturing and warehousing investments mature and yield returns
- Transition to a self-funded, cash-generative model with an improved balance sheet

AHEAD

# Building an Integrated Lifestyle & Brand Platform

## THEN

- Brand distributor
- Bought-out / sourced model
- Trading / Distribution Business
- Fashion Accessory Reseller
- Brands across limited price point
- Mid Market Player
- Linear growth trajectory

## NOW

**Multi-brand platform**
Exclusive licenses across Multiple international brands spanning travel gear, handbags, small leather goods, and lifestyle accessories

**Vertically integrated model**
End-to-end control from design and sourcing to manufacturing, warehousing, and retail — reducing cost dependency and improving margin quality

**Scaling in-house manufacturing**
Dedicated facility in Ujjain, MP producing 20,000–25,000 units/month with 3.5 lakh annual capacity and 8-acre headroom for expansion

**Omnichannel presence**
50+ Bagline stores, Tommy Hilfiger Travel Gear outlets, large format stores, and digital commerce platforms operating in tandem

**Lifestyle ecosystem**
Strengthened the lifestyle accessories portfolio through broader category depth and premium brand additions

**Premiumization beneficiary**
Premium brand investments in TH, Juicy Couture, and Superdry commanding stronger pricing power and gross margin expansion

**Scalable platform**
With a 1 lakh sq. ft. warehouse capable of housing 12 lakh units and new manufacturing facility multi-fold volume growth without proportionate capex can be expected in coming years

# The Operational Shift Is Already Underway

BRAND CONCEPTS

## WHAT THE UNDERLYING METRICS SHOW

### Gross margin as the leading signal

The expansion from 46.2% in FY22 to 55.8% in FY26 is not incidental it reflects a deliberate mix shift toward owned manufacturing, premium brands, and higher-quality channels.

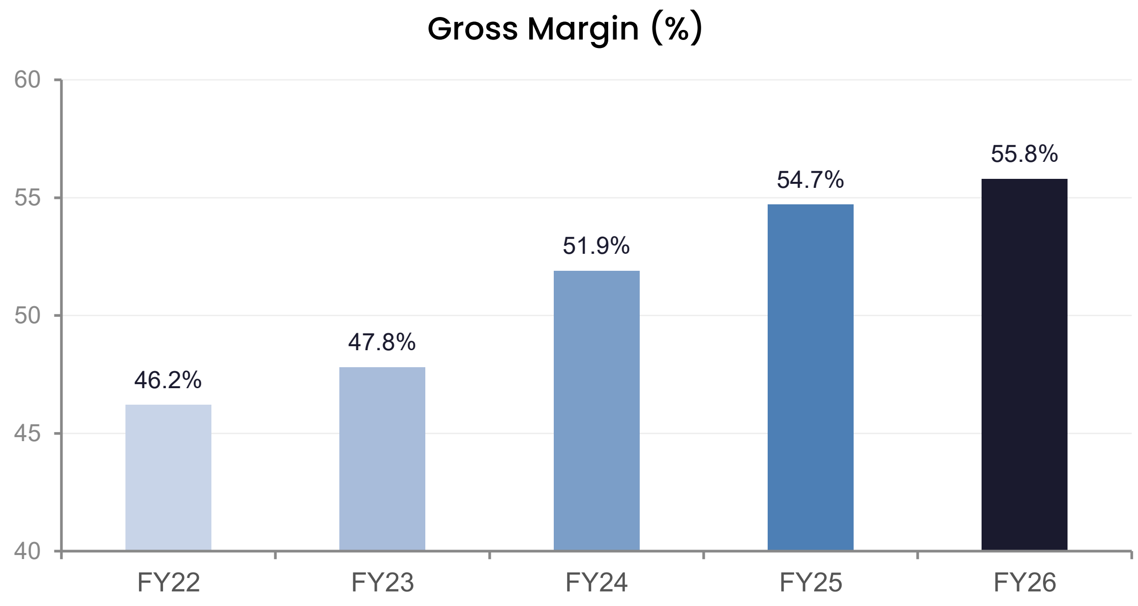
### Retail productivity over store count

Having established meaningful physical retail scale, the priority has shifted from opening new stores to improving revenue per store.

### Working capital discipline

In-house manufacturing introduces greater inventory control compared to a purely sourced model. Tighter production cycles reduce inventory carrying costs, and disciplined receivables management directly improves free cash flow generation and reduces financing cost.

## GROSS MARGIN TREND — A LEADING INDICATOR




*A consistent upward trajectory — driven by manufacturing integration and portfolio premiumization*

# Q1 FY27 PERFORMANCE HIGHLIGHTS

# Summary Performance Highlights

## Financial Highlights — Q1 FY27

- Revenue growth moderated to 10.98% YoY to INR 79.57 Cr. As existing business remained under pressure from intensifying competition and weak international travel. New brand additions helped prop up overall revenue
- EBITDA grew 49.68% YoY to INR 5.34 Cr. (vs INR 3.57 Cr.); EBITDA margin improved to 6.71% vs 4.97% primarily driven by sales growth of 11% and controlled operating expenses.
- PBT loss widened marginally by 3.46% YoY to INR 3.16 Cr. (vs INR 3.05 Cr.) reflecting continued pressure from higher depreciation, interest costs, and ongoing operating investments.

## Sales / Revenue / Topline

- **E-Commerce revenue declined (22)% YoY**

## Focus Areas for Upcoming Quarters

- **E-Commerce Recovery Plan:** Actively working on a structured recovery plan to bring the E-Commerce channel back on track incorporating learnings from past missteps to rebuild sustainable, profitable growth after this quarter's consolidation-led decline.
- **High Throughput Focus in Modern Trade:** Prioritising locations with proven footfall and revenue density over broad-based expansion.
- **Optimisation of Manufacturing Capacities:** Aligning production output with demand requirements to improve utilisation efficiency and reduce idle capacity costs.

## Strategy

- Early green shoots visible in Juicy Couture and Off-White alongside valuable learnings from the brand-building journey so far.
- Focus is on capitalising on positive indicators and doubling down on what's working while maintaining the discipline to exit what isn't delivering returns.

## External Challenges

- **Modern Trade Intensification:** Well-funded new-age players chasing market share over profits. As more players compete for the same limited retail space, rentals keep rising while sales get split across more competitors, squeezing both cost and revenue per store.
- **Strengthening USD:** The US Dollar has strengthened materially, making imported raw materials more expensive and adding sustained pressure on input costs.

## Other Key Updates

- **Bagline Consolidation:** A decisive call taken to consolidate Bagline stores carrying a heavy cost proposition.
- In Q1: 8 stores shut (4 COCO, 4 FOFO).
- 9 additional stores under notice (7 COCO, 2 FOFO) to be closed by Q2, further reducing the fixed cost base.

# Retail Network Movement

BRAND CONCEPTS

| 49 | +2 | 8 | 43 |
|---|---|---|---|
| **Opening Stores** | **Additions** | **Closures** | **Closing Stores** |
| *Start of Q1 FY27* | *New stores opened* | | *End of Q1 FY27* |

**BRAND-WISE BREAKDOWN**

| Store Type | Opening | Additions | Closed | Closing |
|---|---|---|---|---|
| Bagline | 43 | - | 8 | 35 |
| Juicy Couture | 2 | 1 | - | 3 |
| Off-White | 0 | 1 | - | 1 |
| Tommy Hilfiger Travel Gear | 4 | - | - | 4 |
| **Total** | **49** | **2** | **8** | **43** |

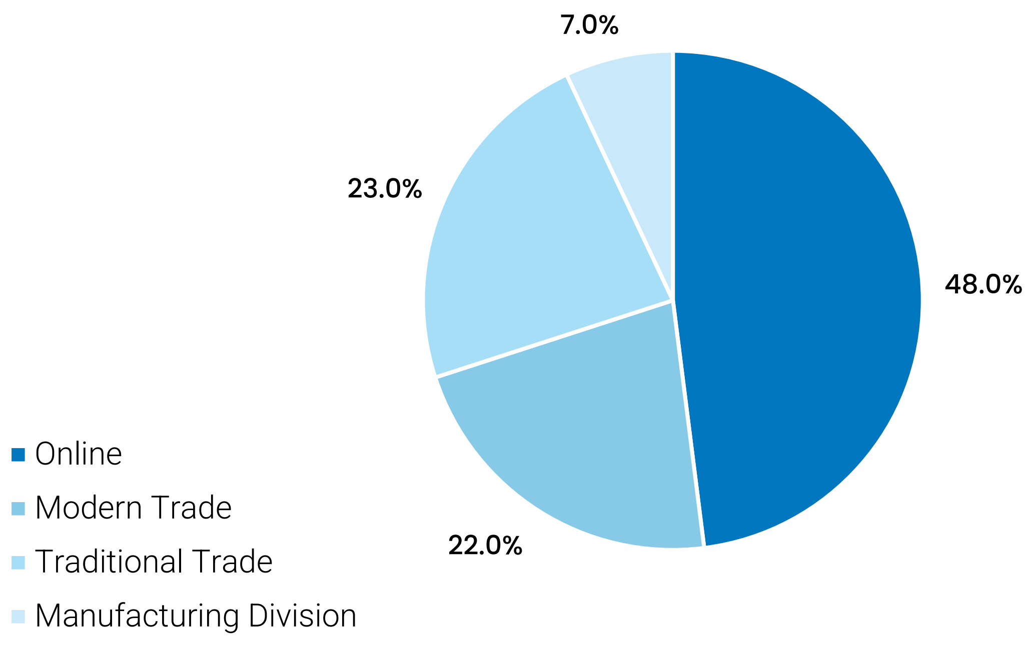
# Q1 FY27 INCOME STATEMENT (Standalone)

| Particulars (INR Mn) | Q1FY27 | Q4FY26 | Q1FY26 | YoY% |
|---|---|---|---|---|
| Revenue from Operations | 795.7 | 904.2 | 716.9 | 11.0% |
| Other Income | 11.4 | 5.1 | 5.7 | 101.0% |
| **Total Income from operation** | **807.0** | **909.3** | **722.6** | **11.7%** |
| Total Expenditure | 753.7 | 823.6 | 686.9 | 9.7% |
| EBITDA | **53.4** | **85.7** | **35.7** | **49.7%** |
| EBITDA Margin (%) | 6.7% | 9.5% | 5.0% | |
| Depreciation | 39.5 | 37.4 | 33.0 | 19.8% |
| **EBIT** | **13.8** | **48.3** | **2.7** | **422.4%** |
| Interest | 45.4 | 45.2 | 33.2 | 36.9% |
| **Profit Before Tax** | **-31.6** | **3.1** | **-30.5** | **-3.5%** |
| Tax | -2.6 | -4.5 | -3.4 | -24.0% |
| **Reported Net Profit** | **-29.0** | **7.7** | **-27.2** | **-6.9%** |
| Other Comprehensive income | **-0.4** | **-2.5** | **0.9** | **-100.0%** |
| **Total Comprehensive income** | **-29.4** | **5.2** | **-26.3** | **11.8%** |
| PAT Margin (%) | -3.6% | 0.8% | -3.8% | |
| Reported EPS (Rs) | **-2.33** | **0.61** | **-2.19** | -6.4% |

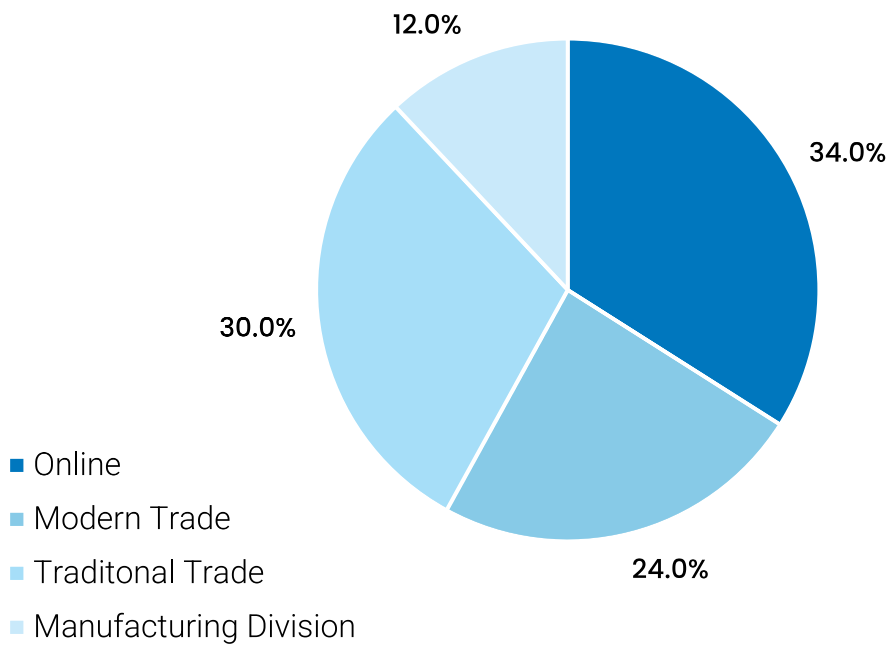
# CHANNEL CONTRIBUTION

BRAND CONCEPTS

## Q1 FY26




## Q1 FY27




**Modern Trade** : LFS, LRFS, COCO,FOFO

**Traditional Trade** : DND, Corporate Institutions, Government Business

**LFS** : Large Format Stores

**LRFS:** Licensor Flagship Stores (Eg. Tommy Hilfiger Stores)

**COCO** : Company Owned Company Operated Outlets

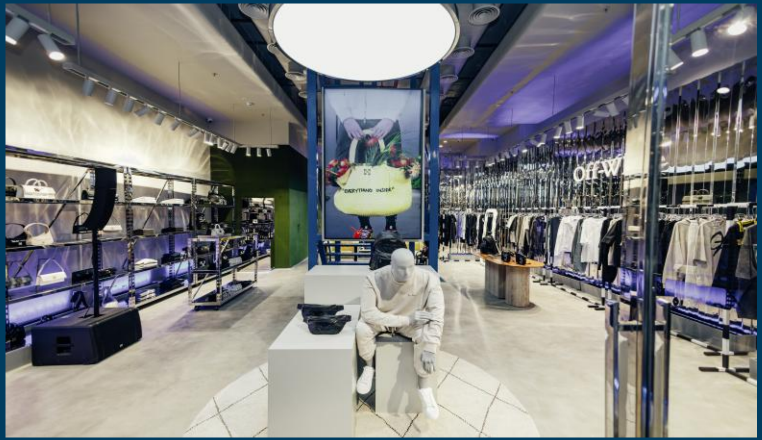
**FOFO** : Franchisee Owned Franchisee Operated outlets

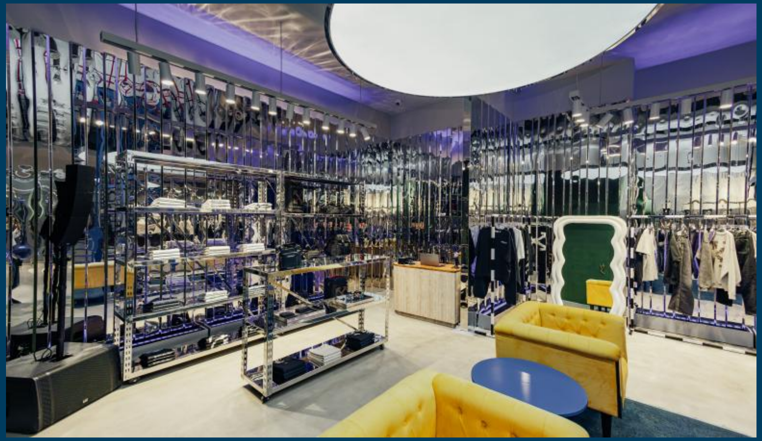
**DND** : Dealer and Distributor

# NEW STORE – Juicy Couture (Hyderabad)


Expanded retail presence with the launch of a new Juicy Couture store at Lakeshore Mall, Hyderabad, spanning **814 sq. ft.** carpet area and reinforcing the company's growth strategy.

# NEW STORE - Off–White (Bengaluru)



Marked the launch of the first Off-White store in India with a **1,298 sq. ft.** carpet area outlet at Mall of Asia, Bengaluru, establishing a dedicated retail presence for the brand.

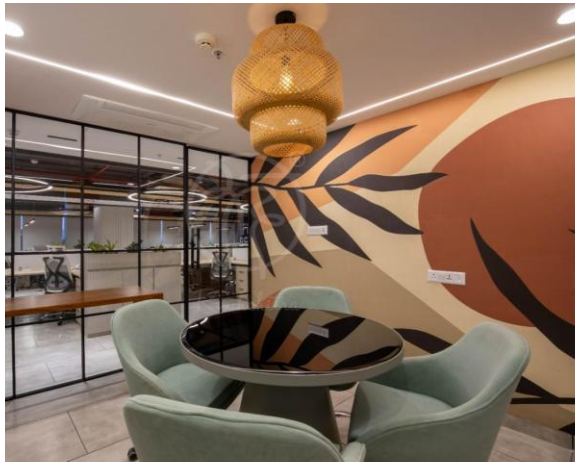
# NEW MANUFACTURING UNIT

Located in **Ujjain, Madhya Pradesh**, our manufacturing facility spans 8 acres, with 1 acre currently developed to deliver an annual capacity of **3.5 lakh units strategically designed for multi-fold expansion and seamless backward integration**.

# NEW WAREHOUSE

The **102,000 sq. ft**. warehouse with 12-meter clear height offers **~43 lakh cubic feet** of storage, currently housing **~6 lakh units** with scalability up to **12 lakh units** enabling high-density, capex-efficient expansion and future-ready fulfillment

# CORPORATE OFFICE

# WAY FORWARD

# WAY FORWARD

WE ARE PROGRESSING FROM CONCEPT-LED DEVELOPMENT TO SCALED FINISHED PRODUCTS, WHILE BUILDING A STRONG, DIFFERENTIATED IDENTITY AS A LEADING FASHION HOUSE IN TRAVEL & ACCESSORIES.

BRAND CONCEPTS

**LICENSEES**

**Tommy Hilfiger, United Colors of Benetton, Juicy Couture, Superdry, Off-white, Aeropostale**
Accelerate growth by scaling existing MBOs and EBOs, while deepening presence in LFS through a focused rollout of existing and newly onboarded brands.

**OWN BRAND**

**The Vertical**
Grow our offerings and presence through MBOs, EBOs and Bagline stores

**NEW BRANDS**

**New international brands**
Pursue selective onboarding of global brands to enhance portfolio depth, complement existing offerings, and strengthen premium and lifestyle positioning.

**MANUFACTURING**

**Manufacturing**
The company has setup its manufacturing unit for manufacture of hard luggage while consolidation with IFF overseas brings the soft luggage manufacturing expertise into our fold.

**BAGLINE**

**Bagline**
Build and grow own Bagline stores and online portal bagline.com for online offerings.

# ABOUT US

# ABOUT US

## MISSION

To become the greatest company in fashion bags, travel gear, & accessories in India .

## VISION

To serve the fashion conscious consumer with a great product & ownership experience, thus creating value for our customers, employees, partners, share holders & the society at large.

| 2007 | 2018 | Indore |
|---|---|---|
| Year of Incorporation | IPO | Based |

- Brand Concepts is a premier resource for licensed fashion and lifestyle brands in category:
  - **Travel Gear**: Luggage Trolleys, Backpacks,
  - **Small Leather Goods**: Belts & Wallets for both Men & Women,
  - **Women Handbags and Lifestyle accessories**.
- The company works with brands like Tommy Hilfiger, United Colors of Benetton, Juicy Couture, off-White, Aeropostale.
- In-house brands Sugarush and The Vertical.
- Our portfolio, with strategic product offering, makes us one of the preferred retailer across all formats. We continuously aspire to get more efficient and stronger with our technical expertise and increasing market share, transforming the latest trends into accessible fashion.
- The company has an omni channel presence

## EXCLUSIVE BRAND LICENSES:

# LEADERSHIP TEAM

**Prateek Maheshwari**
Managing Director

- Mr. Prateek Maheshwari holds the degree of MBA from S.P. Jain Institute, Mumbai.
- He possesses vast experience in the field of Brand Licensing and Fashion Gear manufacturing.
- He is new age marketer, spear heading the Brand Licensing Business to become the pioneers in the bags/ travel gear market in India.
- He is looking after policy matters, organisational development and overall administration of our Company.


**Abhinav Kumar**
CEO & Whole Time Director

- Mr. Abhinav Kumar is the co-founder of Brand Concepts.
- He started his career with Advertising and later moved on to head the marketing activities of Tommy Hilfiger India during his tenure with the Murjani Group.
- He was not only instrumental in launching 10 different categories under Tommy Hilfiger brand, but was also a part of the core team which brought in other brands like CK, FCUK, Jimmy Choo, Gucci, Bottega Venetta in India under the Murjani stable.
- He has been instrumental in bringing Tommy Hilfiger and the other brand licensees into Brand Concepts.

# KEY CATEGORIES

BRAND CONCEPTS

## BACKPACKS

+ We design and manufacture trendy and sturdy backpacks. We make laptop bags, duffle & gym bags, rucksacks and school backpacks.

## LUGGAGE

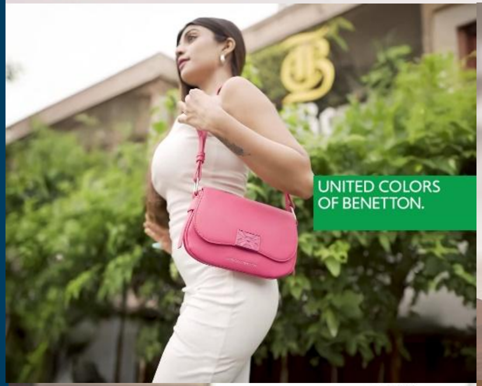
+ Based on individual taste and preference, we meticulously design our travel gear. We create luggage both hard & soft, that is loaded with fashion and has relevant functionality with a cool classic feel that is perfect for travel.

## HANDBAGS, CLUTCHES, WALLETS

+ We offer all kinds of bags such as cross-body, shoulder, totes, hobos, and traditional handbags in colors, styles and patterns that range from the classic to contemporary. From the sleek and sexy to the fun and whimsical bags.

## SMALL LEATHER GOODS

+ Men’s belts & wallets are products that vary from taste to taste and need to need. Trendy casual & formal range of belts and Slim, lightweight designs, such as bi-fold and tri-fold easily slip into a back pants pocket, shirt pocket, coat or briefcase. Durable leather for the classics & fabrics like nylon and canvas.





# OUR APPROACH

**Brand Concepts** is built on the thinking of our Founders. They believe that brand and lifestyle licensing is mutually beneficial to both the licensor and the licensee. While the brand owner/licensor benefits from generating a new revenue stream, increasing their brand awareness, and expanding into new product categories, geographies as well as retail channels; the licensee generates a new revenue stream at the same time as having an association with the brand name, and differentiating its offerings from competitors.

Since Brand Concepts works with highly reputed global and domestic brands, it follows the highest standards of quality checks, inspite of outsourcing the manufacturing of its products. With a dedicated team of in-house professionals that include merchandisers, account specialists and retail planners, Brand Concept services its key retail relationships with unmatched execution and program management

The team is backed by a strong sourcing network, in-house trend-spotting and design teams, coupled with robust logistics and warehousing network.
We sell our products through exclusive THTG stores, EBOs as well as several large multi brand outlets (MBOs).
We have also appointed master distributors (on cash and carry) to service our distributor and retail business.

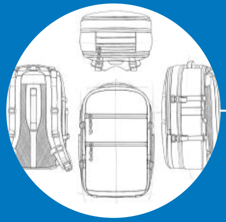
TOMMY HILFIGER | UNITED COLORS OF BENETTON. | Juicy Couture | Off-White™ | SUPERDRY® | AÉROPOSTALE | THE VERTICAL

# DESIGN PROCESS

BRAND CONCEPTS

| EMPATHISE | DEFINE | IDEATE | PROTOTYPE | TEST | IMPLEMENT |
|---|---|---|---|---|---|
| Conduct research to develop an understanding of our users requirements | Combine all our research and observe where our user problems exist | Brainstorm and generate a range of crazy and creative ideas | Build a real tactile representation for a range of our ideas | Return to our users for feedback | Put the vision into effect |

Conceptual Prototypes



Final Products

# BUSINESS MODEL

## 1 LICENSED BRANDS

- Partner with top international and domestic brands as an exclusive licensee in key product categories.

## 2 PRODUCT DESIGN

- The product team analyses the brand, competitive landscape & prepares a product brief for the design team
- The design team prepares the design which is send for sampling

## 3 SUPPLIER COORDINATION

- Buying team coordinates to get the samples, inspects them & place order
- Once the products are ready with suppliers , buying team gets it to the warehouse

## 4 SALES, DISTRIBUTION & MARKETING

- Merchandisers takes control and in coordination with the sales team starts planning product placement in the market. Sales team get in touch with marketing team for support. National-level advertising through OOH, Print & other mediums

## 5 OMNI CHANNEL

- Our products are sold Online as well as in stores through EBOs(COCO / FOFO / FOCO), MBOs, LFS, Distributors & Retail.

# SALES CHANNELS

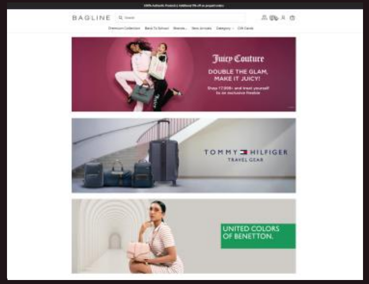
## Branded Retail Channels


### Tommy Hilfiger Travel Gear Outlets

+ Brand Concepts currently has 4 Tommy Hilfiger Travel Gear (THTG) outlets exclusively for the Tommy Hilfiger range of Travel Gear and Soft Leather Goods.


### Bagline outlets

+ The company currently has 35 Bagline stores across India which exclusively sell products manufactured and marketed by Brand Concepts across all their licensee and own brands.

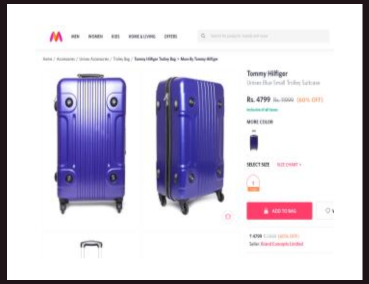



### BAGLINE.Com

+ www.bagline.com is the E-Commerce venture of BCL, which is a fashion accessory retail company. The physical stores of BCL also go by the name of "BAGLINE". All BCL brands would be listed directly with all the bagline stores integrated.


### MBOs / Retail

+ The company sells its products to several LFS/MBOs/Retail and is systematically moving to a master distributor model across all zones / cities to reduce working capital in the business.




### Online

+ The company sells through several Ecommerce platforms such as Myntra and Amazon and is currently working on starting its own online selling platform as well under the name of bagline.com

# OUR BRANDS

# **Tommy Hilfiger** (TH) is one of the most successful fashion brands in the world.

## Background

**Other Licensed Categories**

- Present in 90+ countries
- One of the most popular foreign brands in India
- One of the earliest International lifestyle brands to enter India in 2003 through Murjani Group.

## Retail Network

- 100+ TH Exclusive Brand Stores in India
- Multi-brand Stores
- Digital commerce platforms

## License Agreement

Exclusive License agreement till Dec 2026, to manufacture, market & retail the products.

## Licensed Categories

**Small Leather Goods (SLG):**

- Belts
- Wallets

**Travel Gear:**

- Backpacks
- Hard Luggage
- Soft Luggage
- Duffle Bags

## Other Licensed Categories

- Apparel: 50:50 JV with Arvind Mills
- Watches: Titan
- Eyewear: Sterling Metaplast
- Undergarments: Arvind Mills

## Positioning

- Trendy, aspirational & legacy brand in the monotonous premium travel segment.
- A good value proposition as products are priced 10-25% discounted to some peers despite carrying a more exclusive brand perception.

# UCB is an ambassador of contemporary casual chic style. It is one of the world's most popular & loved Brand.

## Background

+ Present in 120+ countries
+ UCB has a network of 6500+ stores across the globe.
+ Benneton Group ventured into the Indian market in 1991. It has a network of 350+ stores in India.

## Retail Network

+ 300+ UCB Exclusive Brand Stores
+ Multi-brand Stores
+ Digital commerce platforms

## License Agreement

Exclusive License agreement till 2030.

## Licensed Categories

+ Small Leather Goods (SLG)
+ Travel Gear
+ Women Handbags
+ Key Chains
+ Neck Pillows & more.

## Other Licensed Categories

+ Watches: Timex India
+ Eyewear: Mondottica International

## Positioning

+ "Color" is the core competency of UCB. The company boasts of diversity, hence comes the word "United" in the brand name.
+ All the products of UCB are moderately priced as compared to its competitors despite offering a wide range and varieties in its creations.

# Off-White is a globally acclaimed streetwear label blending high fashion with urban edge.

## Background

- Presence in 40+ countries
- Off-White is a luxury fashion and urban streetwear brand.
- Off-White offers a wide product range including Men's, Women's, and Kid's apparel, footwear, bags, swimwear, and a diverse selection of fashion accessories

## Retail Network

- Exclusive Brand Stores
- Multi-brand Stores
- Digital commerce platforms

## Distribution Agreement

Long Term Contract.

## Categories

- Small Leather Goods (SLG)
- Women Handbags
- Footwear
- Swimwear and other fashion accessories
- Men's, Women's, Boy's and Girl's ready-to-wear apparel

## Positioning

- Gen-Z and millennial audiences who value authenticity, boldness, and cultural relevance in fashion.
- Off-White™ sits uniquely between high fashion and streetwear creating a category of its own often referred to as "luxury streetwear."


# Superdry is renowned worldwide for its unique fusion of Americana, Japanese graphics, and modern British fashion

### Background

- Present in 65+ countries.
- 768 stores operated globally
- Major Dominance in the UK and Europe market:
- Superdry is a premium global fashion brand offering a diverse portfolio of apparel and accessories from casualwear and outerwear to athleisure and lifestyle products..

### Retail Network

- Exclusive Brand Stores
- Multi-brand Stores
- Digital commerce platforms

### License Agreement

Long Term Contract.

### Licensed Categories

- Women Handbags
- Travel Gear
- Small Leather Goods (SLG)

### Positioning

- Superdry is positioned as a contemporary premium casualwear brand, blending global streetwear influences with high quality craftsmanship.
- The brand appeals to urban, style-conscious youth and millennials seeking distinctive fashion that balances trend with authenticity.
- Superdry stands as a lifestyle brand with global relevance and a distinctive international identity.

# **Juicy Couture** is a LA lifestyle brand infused with casual glamor and an irreverent attitude, Identified as a casual luxury brand.

## Background

- Present in 90+ countries.
- 225+ stores operated globally
- Major Dominance in the USA market:
- Juicy Couture a casual luxury brand, offering apparel in the categories of women, girls and baby, handbags, shoes, intimates, swimwear, fragrance, accessories and jewelry.

## Retail Network

- Exclusive Brand Stores
- Multi-brand Stores
- Digital commerce platforms

## License Agreement

Long Term Contract.

## Licensed Categories

- Women Handbags
- Travel Gear
- Small Leather Goods (SLG)
- Socks & more.

## Positioning

- Juicy discovers the couture in the everyday and delivers an element of surprise in all of its designs.
- Juicy Couture is identified as a casual luxury brand
- Juicy Couture's collections are designed to empower all, from those with a maximalist aesthetic to those with a nostalgic, sophisticated style.

# ANNUAL FINANCIAL HIGHLIGHTS

# ANNUAL INCOME STATEMENT (Standalone)

| Particulars (INR Mn) | FY21 | FY22 | FY23 | FY24 | FY25 | FY26 |
|---|---|---|---|---|---|---|
| Net Sales | 427.9 | 861.7 | 1,632.2 | 2,901.5 | 2,919.2 | 3,480.7 |
| Other Income | 1.0 | 6.1 | 3.8 | 24.8 | 11.0 | 18.8 |
| **Total Income** | **428.9** | **867.7** | **1,636.0** | **2,926.3** | **2,930.2** | **3,499.5** |
| Total Expenditure | 458.6 | 784.2 | 1,419.8 | 2,576.6 | 2,588.5 | 3,186.0 |
| **EBITDA** | **-29.6** | **83.5** | **216.2** | **349.8** | **341.7** | **313.4** |
| EBITDA Margin (%) | -6.9% | 9.7% | 13.2% | 12.1% | 11.7% | 9.0% |
| Depreciation | 11.3 | 25.0 | 34.6 | 70.7 | 129.1 | 130.1 |
| **PBIT** | **-40.9** | **58.6** | **181.6** | **279.0** | **212.6** | **183.4** |
| Extraordinary Items | - | - | 2.4 | - | - | -7.6 |
| ESOP Expenses | - | - | - | 21.5 | 15.4 | 8.9 |
| Interest | 46.0 | 48.1 | 49.4 | 75.6 | 120.4 | 161.4 |
| **PBT** | **-87.0** | **10.4** | **134.6** | **182.0** | **76.8** | **5.4** |
| Tax | -23.8 | 2.9 | 34.1 | 60.7 | 24.5 | -4.3 |
| **Profit After Tax** | **-63.2** | **7.6** | **100.4** | **121.3** | **52.3** | **9.7** |
| PAT Margin (%) | -14.8% | 0.9% | 6.2% | 4.2% | 1.8% | 0.3% |
| Other Comprehensive Income | 0.0 | -0.6 | 1.3 | 2.5 | 1.8 | -1.1 |
| **Total Comprehensive Income** | **-63.2** | **7.0** | **101.6** | **123.7** | **54.2** | **8.6** |
| **Earnings Per Share (Excl ESOPs exp/ Extraordinary) (Rs)** | **-5.97** | **0.72** | **9.26** | **12.82** | **5.45** | **2.10** |
| **Earnings Per Share (Reported) (Rs)** | **-5.97** | **0.66** | **9.60** | **10.07** | **4.22** | **0.78** |

# ANNUAL BALANCE SHEET (Standalone)

BRAND CONCEPTS

| Particulars (INR Mn) | FY25 | FY26 |
|---|---|---|
| **Equity & Liabilities** | | |
| **Equity** | | |
| Equity Share Capital | 124.2 | 124.8 |
| Other Equity | 678.3 | 705.8 |
| **Total Equity** | **802.5** | **830.6** |
| Non-Current Liabilities | | |
| Financial Liabilities | | |
| i) Borrowings | 201.0 | 201.8 |
| ii) Lease Liabilities | 311.1 | 366.2 |
| iii) Other Financial Liabilities | 21.4 | 22.9 |
| Provisions | 20.7 | 32.1 |
| **Total Non-Current Liabilities** | **554.2** | **623.0** |
| **Current Liabilities** | | |
| Financial Liabilities | | |
| i) Borrowings | 721.8 | 1,152.6 |
| ii) Lease Liabilities | 62.4 | 95.0 |
| iii) Trade Payables | 507.7 | 704.1 |
| iv) Other Financial Liabilities | 36.5 | 41.9 |
| Other Current Liabilities | 37.7 | 161.2 |
| Provisions | 10.2 | 16.2 |
| **Total Current Liabilities** | **1,376.12** | **2,171.0** |
| **Total Equity & Liabilities** | **2,732.8** | **3,624.5** |

| Particulars (INR Mn) | FY25 | FY26 |
|---|---|---|
| **Non-Current Assets** | | |
| Property Plant & Equipment | 589.6 | 1,041.6 |
| Capital Work-in-progress | 229.5 | 0.0 |
| Investment Property | 2.6 | 9.5 |
| Other Intangible Assets | 0.8 | 0.8 |
| Financial Assets | | |
| (i) Investments | 4.7 | 3.6 |
| (ii) Other Financial Assets | 28.4 | 46.7 |
| Deferred Tax Assets (Net) | 50.9 | 56.2 |
| Other Non-Current assets | 13.4 | 0.0 |
| **Total Non-Current Assets** | **920.0** | **1,158.4** |
| **Current Assets** | | |
| Inventories | 761.4 | 1,276.8 |
| Financial Assets | | |
| (i) Trade Receivables | 740.3 | 987.4 |
| (ii) Cash & Cash Equivalents | 2.6 | 1.1 |
| (iii) Bank Balance (excl. ii) | 93.6 | 59.0 |
| (iv) Loas and Advances | | |
| (v) Other Financial Assets | 88.3 | 25.2 |
| Current Tax Assets | 11.3 | 2.1 |
| Other Current Assets | 115.1 | 114.6 |
| **Total Current Assets** | **1,812.8** | **2,466.1** |
| **Total** | **2,732.78** | **3,624.5** |

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# THANK YOU!

Brand Concepts Ltd

Abhinav Kumar

Whole Time Director

secreterial@brandconcepts.in

www.brandconcepts.in

KAPTIFY Consulting

Investor Relations Strategy & Consulting

Tel: +91-845 288 6099

contact@kaptify.in

www.kaptify.in