

Date: 20.05.2026

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: Outcome of Board Meeting held on Wednesday, 20th day of May, 2026.

Dear Sir/Madam,

Pursuant to Regulations 30 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, ("Listing Regulations"), we wish to inform you that the Board of Directors of the Brand Concepts Limited ("**Company**"), at its meeting held today i.e. **20th May, 2026** which commenced at 5:20 P.M and concluded at 5:45 P.M has inter alia, considered and approved:

1. Audited standalone and consolidated financial results for the quarter and year ended March 31, 2026, along with Auditor's Report thereon. The Financial Results along with the Auditors' Report with an unmodified opinion are enclosed herewith.

Accordingly, please find enclosed the said statements along with the following documents:


- a. Statement of deviation or variation in the utilization of proceeds from the issuance of Warrants Convertible into equity shares of the company on preferential basis during the quarter ended March 31, 2026 confirming that there is no deviation or variation in utilization of such issue proceeds;

The aforesaid documents are also being uploaded on the website of the Company i.e. www.brandconcepts.in

Please take the above information on record.

Thanking You,

Yours faithfully,
For, **Brand Concepts Limited**


Swati Gupta
Company Secretary & Compliance Officer
M No: A33016

Encl: A/a



FADNIS & GUPTE LLP

CHARTERED ACCOUNTANTS

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

Phone: 0731-2514448, 2527716, 2528730

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

Independent Auditor's Report on the Statement of Audited Standalone Financial Results for the quarter and year ended March 31, 2026 of Brand Concepts Limited pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To,
The Board of Directors,
Brand Concepts Limited
Indore

Report on the Audit of the Standalone Financial Results

Opinion

We have audited the accompanying statement quarterly and year to date standalone financial results of **Brand Concepts Limited** (the "Company"), for the quarter and year ended March 31, 2026 (the "Statement"), attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us, the Statement:

- i. is presented in accordance with the requirements of Regulation 33 of the Listing Regulations; and
- ii. gives a true and fair view in conformity with the recognition and measurement principles laid down in the Indian Accounting Standards ("Ind AS") and other accounting principles generally accepted in India, of the net profit and other comprehensive income and other financial information of the Company for the quarter and year ended March 31, 2026.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing ("SA's") specified under Section 143(10) of the Companies Act, 2013, as amended ("the Act"). Our responsibilities under those Standards are further described in the "Auditor's Responsibilities for the Audit of the Standalone Financial Results" section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India ("ICAI") together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our opinion.

Management's Responsibilities for the Standalone Financial Results

The Statement has been prepared on the basis of the standalone annual financial statements for the year ended on March 31, 2026. The Board of Directors of the Company are responsible for the preparation and presentation on the Statement that gives a true and fair view of the net profit and other comprehensive income of the Company and other financial information in accordance with the applicable accounting standards prescribed under Section 133 of the Act



read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Statement that give a true and fair view and is free from material misstatement, whether due to fraud or error.

In preparing the Statement, the Board of Directors are responsible for assessing the Company's ability, to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors is also responsible for overseeing the financial reporting process of the Company.

Auditor's Responsibilities for the Audit of the Standalone Financial Results

Our objectives are to obtain reasonable assurance about whether the Statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the Statement.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the Statement, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal financial controls relevant to the audit in order to design audit procedures that are appropriate in the circumstance, but not for the purpose of expressing an opinion on the effectiveness of such control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- Evaluate the appropriateness and reasonableness of disclosures made by the Board of Directors in terms of the requirements specified under Regulation 33 of the Listing Regulations.
- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the ability of the Company to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related



disclosures in the Statement or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the Statement, including the disclosures, and whether the Statement represents the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Other Matter

The Statement includes the results for the quarter ended March 31, 2026 being the balancing figure between the audited figures in respect of the full financial year ended March 31, 2026 and the published unaudited year-to-date figures up to the third quarter of the current financial year, which were subjected to a limited review by us, as required under the Listing Regulations.



Place: Indore

Date: May 20, 2026

UDIN: 26440574NJSFRN5334

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

Bhavika

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



FADNIS & GUPTE LLP

CHARTERED ACCOUNTANTS

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

Phone: 0731-2514448, 2527716, 2528730

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

Independent Auditor's Report on Statement of Audited Consolidated Financial Results for the quarter and year ended March 31, 2026 of Brand Concepts Limited pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To,
Board of Directors,
Brand Concepts Limited
Indore

Opinion

We have audited the accompanying statement of quarterly and year to date 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"), and its share of the net loss after tax and total comprehensive loss of its associates for the quarter and year ended March 31, 2026 (the "Statement"), attached herewith, being submitted by the Board of Directors of the Parent Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us, the Statement:

- i. is presented in accordance with the requirements of Regulation 33 of the Listing Regulations; and
- ii. gives a true and fair view in conformity with the recognition and measurement principles laid down in the Indian Accounting Standards ("Ind AS") and other accounting principles generally accepted in India, of the net profit and other comprehensive income and other financial information of the Company for the quarter and year ended March 31, 2026.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing ("SA's") specified under Section 143(10) of the Companies Act, 2013, as amended ("the Act"). Our responsibilities under those Standards are further described in the "Auditor's Responsibilities for the Audit of the Consolidated Financial Results" section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India ("ICAI") together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our opinion. We believe that the audit evidence obtained by us and other auditors in terms of their reports referred to in "Other Matter" paragraph below, is sufficient and appropriate to provide a basis for our opinion.

Management's Responsibilities for the Consolidated Financial Results

The Statement has been prepared on the basis of the consolidated annual financial statements. The Parent Company's Board of Directors are responsible for the preparation and presentation



of the Statement that gives a true and fair view of the net profit and other comprehensive income and other Financial information of the Group in accordance with the applicable accounting standards prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. The respective Board of Directors of the companies included in the Group are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Group and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Statement that give a true and fair view and is free from material misstatement, whether due to fraud or error.

In preparing the Statement, the respective Board of Directors of the companies included in the group are responsible for assessing the ability of the Group to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The respective Board of Directors of the companies included in the group are also responsible for overseeing the financial reporting process of their respective companies.

Auditor's Responsibilities for the Audit of the Consolidated Financial Results

Our objectives are to obtain reasonable assurance about whether the Statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the Statement.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the Statement, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal financial controls relevant to the audit in order to design audit procedures that are appropriate in the circumstance, but not for the purpose of expressing an opinion on the effectiveness of such control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- Evaluate the appropriateness and reasonableness of disclosures made by the Board of Directors in terms of the requirements specified under Regulation 33 of the Listing Regulations.



- Conclude on the appropriateness of the Board of Directors of the Parent Company use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the ability of the Company to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the Statement or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the Statement, including the disclosures, and whether the Statement represents the underlying transactions and events in a manner that achieves fair presentation.
- Perform procedures in accordance with the circular issued by SEBI under Regulation 33(8) of the Listing Regulations, to the extent applicable.
- Obtain sufficient appropriate audit evidence regarding the financial information of the entity within the Group to express an opinion on the Consolidated Financial Results. For entities included in the Statement, which have been audited by other auditors, such other auditors remain responsible for the direction, supervision and performance of the audits carried out by them. We remain solely responsible for our audit opinion.

We communicate with those charged with governance of the Parent Company regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Other Matter

We did not audit the financial results and other financial information of the Associate, 7E Wellness India Private Limited, included in the quarterly and year to date consolidated financial results, whose financial results include Group's share of net loss after tax of Rs. 16.83 Lakhs for the quarter ended March 31, 2026 and total loss after tax of Rs. 55.90 lakhs for the period from April 01, 2025 to March 31, 2026 respectively, and not considered in the audited consolidated financial results since its share of total loss has exceeded the carrying value of investment.

The independent auditor's report on the financial statements and financial information of the associate entity have been furnished to us by the Management and our opinion on the Statement in so far as it relates to the amounts and disclosures included in respect of the associates is based solely on the reports of such auditor and the procedures performed by us as stated in paragraph above. According to the information and explanations given to us by the Management, these financial statements / financial information / financial results are not material to the Group.



The Statement includes the results for the quarter ended March 31, 2026 being the balancing figure between the audited figures in respect of the full financial year ended March 31, 2026 and the published unaudited year-to-date figures up to the third quarter of the current financial year, which were subjected to a limited review by us, as required under the Listing Regulations.



Place: Indore

Date: May 20, 2026

UDIN: 26440574GJYPHV9789

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

Bhavika

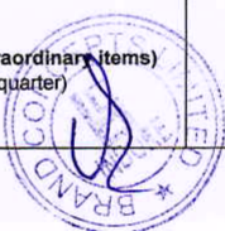
(CA. Bhavika Chandwani)
Partner
M.No: 440574

BRAND CONCEPTS LIMITED (L51909MP2007PLC066484)

STATEMENT OF STANDALONE AUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED 31ST MARCH, 2026

(Rs. in Lacs)

| | For The Quarter Ended | | | For The Year Ended | |
|---|-----------------------|-----------------|-----------------|--------------------|------------------|
| | 31.03.2026 | 31.12.2025 | 31.03.2025 | 31.03.2026 | 31.03.2025 |
| | (Audited) | (Unaudited) | (Audited) | (Audited) | (Audited) |
| 1. Revenue | | | | | |
| (a) Net Sales/Income from Operations | 9,042.43 | 8,833.26 | 7,231.55 | 34,806.91 | 29,191.88 |
| (b) Other Revenue | 50.79 | 46.60 | 42.46 | 187.76 | 110.40 |
| Total Revenue | 9,093.22 | 8,879.86 | 7,274.01 | 34,994.66 | 29,302.28 |
| 2. Expenses: | | | | | |
| (a) Cost of Material Consumed | 1,298.31 | 1,334.01 | 518.05 | 4,717.85 | 2,034.90 |
| (b) Purchase of stock-in-trade | 3,152.36 | 3,599.53 | 2,964.08 | 14,604.18 | 12,508.64 |
| (c) Changes in Inventories of Stock in Trade | (613.77) | (1,183.20) | (306.53) | (3,936.69) | (1,323.80) |
| (d) Employee benefit expenses | 1,289.35 | 1,206.71 | 1,010.22 | 4,967.32 | 4,016.36 |
| (e) Finance Cost | 452.26 | 423.34 | 331.47 | 1,614.05 | 1,203.95 |
| (f) Depreciation and amortization expenses | 374.04 | 134.37 | 318.58 | 1,300.96 | 1,290.92 |
| (g) Other expenses | 3,109.56 | 3,224.74 | 2,293.98 | 11,596.52 | 8,803.33 |
| Total Expenses | 9,062.11 | 8,739.50 | 7,129.85 | 34,864.19 | 28,534.30 |
| 3. Profit/(Loss) from operations before exceptional item & Tax (1-2) | 31.11 | 140.36 | 144.16 | 130.47 | 767.98 |
| 4. Exceptional Items | 0.00 | (76.28) | - | (76.28) | - |
| 5. Profit/ (Loss) from ordinary activities before tax (3+4) | 31.11 | 64.08 | 144.16 | 54.19 | 767.98 |
| 6. Tax expenses: | | | | | |
| Current Tax | 6.71 | - | 40.65 | 6.71 | 123.82 |
| Short (excess) provision for tax relating to prior year | (77.81) | - | (60.21) | (77.81) | (22.09) |
| Mat Credit Entitlement | (6.71) | - | 17.40 | (6.71) | 92.72 |
| Deferred Tax | 32.34 | (0.09) | (9.42) | 35.21 | 50.20 |
| 7. Net Profit/(Loss) for the period after tax but before share of profit / (loss) of associates | 76.58 | 64.17 | 155.74 | 96.79 | 523.33 |
| 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) | 76.58 | 64.17 | 155.74 | 96.79 | 523.33 |
| 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) | 76.58 | 64.17 | 155.74 | 96.79 | 523.33 |
| 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 | (28.78) | (3.26) | 6.14 | (15.13) | 22.68 |
| b. Income tax relating to these items | 3.93 | - | (3.52) | 3.93 | (4.34) |
| Total other comprehensive income | (24.85) | (3.26) | 2.62 | (11.20) | 18.34 |
| 13. Total Comprehensive Income for the period (11+12) | 51.75 | 60.91 | 158.36 | 85.60 | 541.67 |
| 14. 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 |
| 15. Reserves excluding Revaluation Reserves as at balance sheet date | - | - | - | 6,307.66 | 6,782.77 |
| 16. (i) Earning Per Share (before extraordinary items) (of Rs. 10/- each) (not annualised for quarter) | | | | | |
| a) Basic | 0.61 | 0.51 | 1.25 | 0.78 | 4.22 |
| b) Diluted | 0.61 | 0.50 | 1.23 | 0.77 | 4.13 |



Notes :

- 1) The above standalone audited financial results of the Company for the quarter & year ended on March 31, 2026 have been reviewed by the Audit Committee and taken on record and approved by the Board of Directors at their respective meetings held on May 20, 2026. The statutory auditors of the Company have audited the standalone financial results pursuant to Regulations 33 of SEBI (Listing obligation and Disclosure Requirements) Regulation 2015, as amended.
- 2) The above audited 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 Board of Directors of the Company in their meeting held on September 23, 2025 issued 6,10,000 share warrants convertible into equivalent equity shares of the Company to the promoter's group at Rs. 327.80 per warrant. The Company has received 25% upfront payment of Rs. 499.89 lakhs on December 02, 2025 pursuant to which the allotment of share warrants was completed on December 03, 2025 and the remaining 75% balance consideration amounting to Rs. 1,499.68 lakhs, shall be payable on exercise of the options against each such warrant within 18 months from the date of allotment. The Company has further received an ad hoc payment of Rs. 250 lakhs on February 27, 2026 against the balance consideration of 75%. The fund received till March 31, 2026 has been fully utilized for the objects for which the funds have been raised.
- 5) 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 year ended on March 31, 2026 are capitalised in accordance with Ind AS -16 'Property, Plant and Equipment'.
- 6) During the half year of financial year 2025-26, 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, which would result in more systematic and uniform basis for providing for gradual recovery of the cost of fixed assets over their useful life. 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 Rs. 207.89 lakhs (being excess depreciation for earlier periods) has been recognized in the Statement of Profit and Loss for the quarter ended December 31, 2025. The amount of the effect in future periods is not disclosed because estimating is impracticable.
- 7) The figures for the quarter ended March 31, 2026 are balancing figures between the audited figures in respect of full financial year ended on March 31, 2026 and the unaudited published figures upto December 31, 2025 being end of the third quarter of the financial year which are subject to Limited Review.

For Brand Concepts Limited

Prateek Maheshwari
Managing Director
DIN : 00039340

Date : 20th May, 2026
Indore

BRAND CONCEPTS LIMITED (L51909MP2007PLC066484)

STATEMENT OF CONSOLIDATED AUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED 31ST MARCH, 2026

(Rs. in Lacs)

| | For The Quarter Ended | | | For The Year Ended | |
|--|-----------------------|-----------------|-----------------|--------------------|------------------|
| | 31.03.2026 | 31.12.2025 | 31.03.2025 | 31.03.2026 | 31.03.2025 |
| | (Audited) | (Unaudited) | (Audited) | (Audited) | (Audited) |
| 1. Revenue | | | | | |
| (a) Net Sales/Income from Operations | 9,042.43 | 8,833.26 | 7,231.55 | 34,806.91 | 29,191.88 |
| (b) Other Revenue | 50.79 | 46.60 | 42.46 | 187.76 | 110.40 |
| Total Revenue | 9,093.22 | 8,879.86 | 7,274.01 | 34,994.67 | 29,302.28 |
| 2. Expenses: | | | | | |
| (a) Cost of Material Consumed | 1,298.31 | 1,334.01 | 518.05 | 4,717.85 | 2,034.90 |
| (b) Purchase of stock-in-trade | 3,152.36 | 3,599.53 | 2,964.08 | 14,604.18 | 12,508.64 |
| (c) Changes in Inventories of Stock in Trade | (613.77) | (1,183.20) | (306.53) | (3,936.69) | (1,323.80) |
| (d) Employee benefit expenses | 1,289.35 | 1,206.71 | 1,010.22 | 4,967.32 | 4,016.36 |
| (e) Finance Cost | 452.26 | 423.34 | 331.47 | 1,614.05 | 1,203.95 |
| (f) Depreciation and amortization expenses | 374.04 | 134.37 | 318.58 | 1,300.96 | 1,290.92 |
| (g) Other expenses | 3,097.72 | 3,224.74 | 2,293.98 | 11,584.68 | 8,803.33 |
| Total Expenses | 9,050.27 | 8,739.51 | 7,129.85 | 34,852.35 | 28,534.29 |
| 3. Profit/(Loss) from operations before exceptional item & Tax (1-2) | 42.95 | 140.35 | 144.16 | 142.32 | 767.99 |
| 4. Exceptional Items | 0.00 | (76.28) | - | (76.28) | - |
| 5. Profit/ (Loss) from ordinary activities before tax (3+4) | 42.95 | 64.07 | 144.16 | 66.04 | 767.99 |
| 6. Tax expenses: | | | | | |
| Current Tax | 6.71 | - | 40.65 | 6.71 | 123.82 |
| Short (excess) provision for tax relating to prior year | (77.81) | - | (60.21) | (77.81) | (22.09) |
| MAT | (6.71) | - | 17.40 | (6.71) | 92.72 |
| Deferred Tax | 32.34 | (0.09) | (9.42) | 35.21 | 50.20 |
| 7. Net Profit /(Loss) for the period after tax but before share of profit / (loss) of associates | 88.42 | 64.17 | 155.74 | 108.64 | 523.35 |
| 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) | 88.42 | 64.17 | 155.74 | 108.64 | 523.35 |
| 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) | 88.42 | 64.17 | 155.74 | 108.64 | 523.35 |
| 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 | -28.78 | -3.26 | 6.14 | -15.13 | 22.68 |
| b. Income tax relating to these items | 3.93 | - | -3.52 | 3.93 | -4.34 |
| Total other comprehensive income | -24.85 | -3.26 | 2.62 | -11.20 | 18.34 |
| 13. Total Comprehensive Income for the period (11+12) | 63.59 | 60.91 | 158.36 | 97.45 | 541.69 |
| 14. 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 |
| 15. Reserves excluding Revaluation Reserves as at balance sheet date | - | - | - | 6,307.66 | 6,782.77 |
| 16.(i) Earning Per Share (before extraordinary items) | | | | | |
| (of Rs. 10/- each) (not annualised for quarter) | | | | | |
| a) Basic | 0.71 | 0.51 | 1.25 | 0.87 | 4.22 |
| b) Diluted | 0.70 | 0.50 | 1.23 | 0.86 | 4.13 |



Notes :

- 1) 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').
- 2) The above consolidated audited financial results of the Company for the quarter & year ended on March 31, 2026 have been reviewed by the Audit Committee and taken on record and approved by the Board of Directors at their respective meetings held on May 20, 2026. The statutory auditors of the Company have audited the consolidated financial results pursuant to Regulations 33 of SEBI (Listing obligation and Disclosure Requirements) Regulation 2015, as amended.
- 3) The above audited 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.
- 4) 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.
- 5) The figures for the quarter ended March 31, 2026 are balancing figures between the audited figures in respect of full financial year ended on March 31, 2026 and the unaudited published figures upto December 31, 2025 being end of the third quarter of the financial year which are subject to Limited Review.
- 6) The Company has not accounted for its share on loss of the Associate company amounting to Rs. 16.83 lakhs & Rs. 55.90 lakhs for the quarter and year ended on March 31, 2026, 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'.

For Brand Concepts Limited

Prateek Maheshwari
Managing Director
DIN : 00039340

Date : 20th May, 2026
Indore

BRAND CONCEPTS LIMITED (L51909MP2007PLC066484)

Balance Sheet as at March 31, 2026

(Rs. In Lacs)

| Particulars | Standalone | | Consolidated | |
|--|------------------|------------------|------------------|------------------|
| | As at | As at | As at | As at |
| | 31.03.2026 | 31.03.2025 | 31.03.2026 | 31.03.2025 |
| | (Audited) | (Audited) | (Audited) | (Audited) |
| ASSETS | | | | |
| (1) Non-current assets | | | | |
| (a) Property, Plant & Equipment | 10,416.39 | 5,895.59 | 10,416.39 | 5,895.59 |
| (b) Capital work-in-progress | - | 2,295.25 | - | 2,295.25 |
| (c) Investment Property | 94.72 | 26.35 | 94.72 | 26.35 |
| (d) Other Intangible Assets | 8.29 | 8.00 | 8.29 | 8.00 |
| (e) Financial Assets | - | - | - | - |
| (i) Investments | 35.52 | 47.36 | - | - |
| (ii) Other Financial Assets | 467.22 | 284.24 | 467.22 | 284.24 |
| (e) Deferred tax assets (net) | 561.96 | 508.98 | 561.96 | 508.98 |
| (f) Other non-current assets | - | 134.38 | - | 134.38 |
| Total non-current assets | 11,584.10 | 9,200.16 | 11,548.58 | 9,152.79 |
| (2) Current assets | | | | |
| (a) Inventories | 12,767.73 | 7,614.46 | 12,767.73 | 7,614.46 |
| (b) Financial Assets | | | | |
| (i) Trade receivables | 9,873.82 | 7,403.09 | 9,873.82 | 7,403.09 |
| (ii) Cash & cash equivalents | 10.57 | 26.42 | 10.57 | 26.42 |
| (iii) Bank Balances other than (ii) above | 589.57 | 936.32 | 589.57 | 936.32 |
| (iii) Loans & Advances | - | - | - | - |
| (iv) Other financial assets | 251.69 | 883.34 | 251.69 | 883.34 |
| (c) Current Tax Assets (Net) | 21.10 | 112.68 | 21.10 | 112.68 |
| (d) Other current assets | 1,146.45 | 1,151.30 | 1,146.45 | 1,151.30 |
| Total current assets | 24,660.94 | 18,127.61 | 24,660.94 | 18,127.61 |
| Total Assets | 36,245.03 | 27,327.76 | 36,209.50 | 27,280.39 |
| EQUITY & LIABILITIES | | | | |
| Equity | | | | |
| (a) Equity share capital | 1,248.19 | 1,242.19 | 1,248.19 | 1,242.19 |
| (b) Other equity | 7,057.55 | 6,782.77 | 7,022.03 | 6,735.41 |
| Total equity | 8,305.75 | 8,024.96 | 8,270.22 | 7,977.60 |
| Liabilities | | | | |
| (1) Non-current liabilities | | | | |
| (a) Financial Liabilities | | | | |
| (i) Borrowings | 2,017.91 | 2,009.60 | 2,017.91 | 2,009.60 |
| (ii) Lease liabilities | 3,661.76 | 3,110.87 | 3,661.76 | 3,110.87 |
| (iii) Other financial liabilities | 228.60 | 214.40 | 228.60 | 214.40 |
| (b) Provisions | 321.31 | 206.69 | 321.31 | 206.69 |
| Total non-current liabilities | 6,229.59 | 5,541.56 | 6,229.58 | 5,541.55 |
| (2) Current liabilities | | | | |
| (a) Financial liabilities | | | | |
| (i) Borrowings | 11,526.16 | 7,217.81 | 11,526.16 | 7,217.81 |
| (ii) Lease liabilities | 949.97 | 623.70 | 949.97 | 623.70 |
| (iii) Trade payables | | | | |
| (a) Total Outstanding Dues of micro enterprises and small enterprises | 632.46 | 461.34 | 632.46 | 461.34 |
| (b) Total Outstanding Dues of creditors other than micro and small enterprises | 6,408.66 | 4,615.29 | 6,408.66 | 4,615.29 |
| (iv) Other financial liabilities | 418.94 | 364.60 | 418.94 | 364.60 |
| (b) Other current liabilities | 1,611.74 | 376.73 | 1,611.74 | 376.73 |
| (c) Provisions | 161.79 | 101.78 | 161.79 | 101.78 |
| Total current liabilities | 21,709.71 | 13,761.25 | 21,709.71 | 13,761.25 |
| Total liabilities | 27,939.31 | 19,302.81 | 27,939.30 | 19,302.80 |
| Total equity and liabilities | 36,245.05 | 27,327.76 | 36,209.52 | 27,280.39 |

For Brand Concepts Limited

Prateek Maheshwari
Managing Director
DIN : 00039340

Date : 20th May, 2026
Indore

BRAND CONCEPTS LIMITED (L51909MP2007PLC066484)
Statement of Cash Flow for the year ended March 31, 2026

(Rs. In Lacs)

| Particulars | Standalone | | Consolidated | |
|---|------------------------------|------------------------------|------------------------------|------------------------------|
| | Year ended March 31, 2026 | Year ended March 31, 2025 | Year ended March 31, 2026 | Year ended March 31, 2025 |
| A. Cash flow from operating activities | | | | |
| Profit before tax | 54.20 | 767.98 | 66.04 | 767.98 |
| Adjustments for: | | | | |
| Depreciation and amortisation expense | 398.80 | 1,290.92 | 398.80 | 1,290.92 |
| Depreciation on Right-of-use asset | 902.15 | - | 902.15 | - |
| Remeasurement of Security Deposit | - | 1.77 | - | 1.77 |
| Net Foreign Exchange differences (Unrealised) | 55.30 | 15.61 | 55.30 | 15.61 |
| Impairment on Investment | 11.84 | - | - | - |
| Finance costs | 1,064.21 | 853.04 | 1,064.21 | 853.04 |
| Finance Charges on Finance Lease | 366.96 | 350.91 | 366.96 | 350.91 |
| Interest income | (37.41) | (41.58) | (37.41) | (41.58) |
| Interest income on Security Deposits | (36.16) | (27.51) | (36.16) | (27.51) |
| Gain on Early Termination / Remeasurement of lease liabilities | (50.63) | (13.58) | (50.63) | (13.58) |
| Allowance for Expected Credit Loss | 17.09 | 41.91 | 17.09 | 41.91 |
| Share based payment expense | 89.80 | 708.12 | 89.80 | 708.12 |
| Operating profit before working capital changes | 2,836.16 | 3,947.59 | 2,836.17 | 3,947.59 |
| Movements in working capital: | | | | |
| (Increase)/ decrease in inventories | (5,153.27) | (1,148.57) | (5,153.27) | (1,148.57) |
| (Increase)/ decrease in trade receivables | (2,487.83) | (1,819.31) | (2,487.83) | (1,819.31) |
| (Increase)/ decrease in other bank balances | 346.75 | 0.10 | 346.75 | 0.10 |
| (Increase)/ decrease in other financial assets | (61.42) | (965.38) | (61.42) | (965.38) |
| (Increase)/ decrease in other current assets | 117.80 | (75.36) | 117.80 | (75.36) |
| (Increase)/ decrease in other non-current financial assets | (244.78) | (92.24) | (244.78) | (92.24) |
| (Increase)/ decrease in other non-current assets | 134.38 | (134.38) | 134.38 | (134.38) |
| Increase / (decrease) in trade payables | 1,909.19 | 136.08 | 1,909.19 | 136.08 |
| Increase / (decrease) in other current financial liabilities | 54.23 | 80.19 | 54.23 | 80.19 |
| Increase / (decrease) in other current liabilities | 1,235.01 | (54.07) | 1,235.01 | (54.07) |
| Increase / (decrease) in other non-current financial liabilities | 14.20 | 80.69 | 14.20 | 80.69 |
| Increase / (decrease) in provisions | 159.51 | (40.82) | 159.51 | (40.82) |
| Cash generated from operations | (1,140.07) | (85.48) | (1,140.06) | (85.48) |
| Income tax paid | (24.04) | (197.81) | (24.04) | (197.81) |
| Net cash generated from operating activities (A) | (1,164.11) | (283.29) | (1,164.10) | (283.29) |
| B. Cash flow from investing activities | | | | |
| Payments for purchase of property plant and equipment including capital work-in-progress, intangible assets and intangible assets under development | (1,886.64) | (2,848.68) | (1,886.64) | (2,848.68) |
| Proceeds from disposal of property plant and equipment and intangible assets | - | - | - | - |
| Proceeds from Loans & Advances | - | 47.59 | - | 47.59 |
| Interest received | 67.18 | 39.63 | 67.18 | 39.63 |
| Net cash (used in) / from investing activities (B) | (1,819.46) | (2,761.46) | (1,819.46) | (2,761.46) |
| C. Cash flow from financing activities | | | | |
| Increase (Repayment) of borrowings | 4,316.66 | 4,650.05 | 4,316.66 | 4,650.05 |
| Proceeds from Exercise of Share Options | 6.00 | 8.50 | 6.00 | 8.50 |
| Proceeds from issue of convertible Share Warrants | 749.90 | - | 749.90 | - |
| Receipt of Securities Premium on Issue of Equity Shares | 9.00 | 118.33 | 9.00 | 118.33 |
| Interest paid | (1,064.09) | (852.24) | (1,064.09) | (852.24) |
| Payment of principal portion of lease liabilities | (1,049.73) | (904.68) | (1,049.73) | (904.68) |
| Dividend | - | - | - | - |
| Net cash used in financing activities (C) | 2,967.73 | 3,019.96 | 2,967.74 | 3,019.96 |
| Net increase/ (decrease) in cash and cash equivalents (A+B+C) | (15.84) | (24.79) | (15.80) | (24.77) |
| Cash and cash equivalents at the beginning of the year | 26.42 | 51.21 | 26.42 | 51.21 |
| Add: Cash-acquired under Business Combination | - | - | - | - |
| Cash and cash equivalents at the end of the year | 10.57 | 26.42 | 10.62 | 26.44 |

For Brand Concepts Limited

Prateesh Maheshwari
 Managing Director
 DIN : 00039340



BRAND CONCEPTS LIMITED

CIN – L51909MP2007PLC066484
4th Floor , UNO Business Park, Indore Bypass Road, Opp. Sahara City,
Bicholi Mardana, Indore, Madhya Pradesh - 452016
Phone: 91-731-4223000, Fax- 4221222/444
Email: info@brandconcepts.in

Declaration

Date: 20th May, 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 - 400051

Symbol: BCONCEPTS

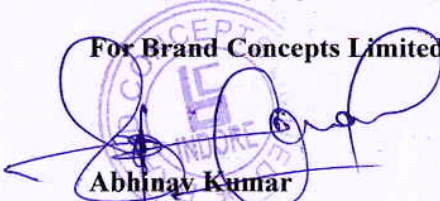
Scrip Code: 543442

Sub: Declaration Pursuant to Regulation 33 of SEBI (Listing Obligations and Disclosure Requirement) Regulations, 2015.

Pursuant to the requirement as specified by Regulation 33 of SEBI (Listing Obligations and Disclosure Requirement) Regulations, 2015 as amended by SEBI (Listing Obligations and Disclosure Requirement) Regulations, 2016 it is hereby declared that Auditors Report issued by the Statutory Auditors for the Financial year ended as on 31st March 2026, contains unmodified opinion on Audited Financial Results of the Company for the quarter and year ended on 31st March 2026, approved by the Board Meeting held on 20th May 2026.

You are kindly requested to take the above declaration in your records.

For Brand Concepts Limited


Abhinav Kumar
Whole Time Director & CFO
DIN: 06687880

Date: 20-05-2026

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

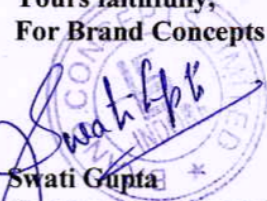
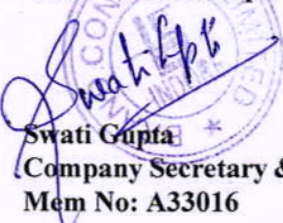
Scrip Code: 543442

Sub: Statement of deviation(s) or variation(s) for the quarter and year ended 31st March, 2026 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 and year ended 31st March, 2026 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
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.) | | 7,49,89,500 (Rs. 4,99,89,500 + Rs. 2,50,00,000) | | | | |
| Report filed for Quarter ended | | 31-03-2026 | | | | |
| 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. | | 7,49,89,500 | - | 6,52,39,005.79 | | Company has received Rs. 2.5 Crore on 27.02.2026 as adhoc payment against the balance consideration of 75 % amounting to Rs. 14.99 Crores (Balance to be received Rs. 12.49 Crores) |
| 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
Company Secretary & Compliance Officer
Mem No. A33016