



BRAND CONCEPTS LIMITED

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Email: info@brandconcepts.in

Date: 14-02-2026

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: Investor Presentation for Q3 & 9M FY26

Dear Sir/Madam,

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 nine months ended on 31st December, 2025.

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

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

Thanking You,

Yours faithfully,
For Brand Concepts Limited

Swati Gupta
Company Secretary & Compliance Officer
M No: A33016

INVESTOR PRESENTATION

Q3 & 9M FY26





CORE TOPICS



Quarter Performance

- + Key Performance Highlights
- + Financial Summary
- + Channel wise Contribution
- + Geographical Footprint

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

About Us

- + Company background
- + Leadership team
- + Key categories
- + Our approach; Design process
- + Business Model
- + Sales Channels;
- + Bagline: Bagline.com

Annexure

- + New Office
- + Manufacturing & Warehouse
- + Social Media



Q3 & 9M FY26 PERFORMANCE HIGHLIGHTS



Summary Performance Highlights

Financials Highlights:

- **Revenue grew strongly by 23% YoY in Q3FY26**, reflecting market share expansion.
- **Gross margins expanded by 366 bps YoY in Q3FY26**, driven by a higher **share of in-house manufacturing**, strengthening structural profitability.
- EBITDA and PBT were impacted in the short term, this is a **conscious investment phase** focused on **capacity building and future growth acceleration**.
- The current moderation in profitability reflects **strategic expansion initiatives**, positioning the company for **operating leverage and enhanced earnings visibility** in the coming years.
- The company is transitioning from a **pure growth phase** to a **structurally more efficient model**, with current investments expected to translate into **stronger margins going forward**.

Sales / Revenue / Topline:

- **Modern Trade business surged 63% YoY**

Focus Areas for Upcoming Quarters:

- With **evolving Modern Trade dynamics**, the focus will shift toward **improving efficiency and optimizing returns**.
- Having achieved a meaningful scale in this channel, the emphasis will now be on **enhancing productivity and margin performance**.
- We have established in-house manufacturing capacity of **20,000–25,000 pieces of luggage per month**.
- Immediate focus is to **increase the share of own-manufactured sales**, driving **margin expansion and accelerated revenue growth**

Internal Challenges:

- As a **multi-brand, multi-category company** with backward integration, our business model involves inherent complexity and multiple moving parts.
- Given our relatively **calibrated resource base** compared to larger competitors, **focused execution is essential**.
- We are therefore **prioritizing disciplined allocation** of resources investing in **high-potential initiatives** while **rationalizing lower-return areas**.

External Challenges:

- Competition remains intense, with over **INR 600 Cr infused across 5–6 major players** in the travel gear segment over the last five years. **Approximately INR 625 Cr has been raised** between November and February, with an **additional INR 500 Cr** expected in the next 30–45 days.
- This significant capital deployment is likely to intensify the fight for market share and may trigger aggressive pricing actions across the category. Elevated spending on **talent, digital marketing, and EBO rentals** is raising the industry cost structure.
- In this environment, **disciplined strategy becomes critical**. Rather than participating in **unsustainable capital burn**, our focus will be on identifying and strengthening **our niche positioning**.
- Backed by **brand equity and an integrated model**, the company remains well-positioned to **protect margins and drive profitable growth** even amid heightened competitive intensity.

Guidance / Outlook:

- Our own manufacturing facility is already showcasing **strong potential in capacity, quality, and cost efficiency**, giving us the strength to compete with heavily funded players.

Business Development:

- We have successfully executed the **full brand license agreement for JC Apparels**, formalizing our entry into a **clear white space in the Western wear segment** tailored for the Indian woman's fit.

Strategy:

- As a **multi-brand licensee** company, our focus is on **brand-wise positioning** to maximize portfolio strength.
- **UCB & Aeropostale** will address the **Mass and Mass Premium segments**, leveraging factory integration for **scale and efficiency and value**.
- With **TH, Superdry & JC**, we'll invest in marketing to **build aspiration** and command a **premium price position**.
- Each brand will be strategically placed to **own its distinct space** in the market, driving **balanced growth across segments**.

Q3 & 9M FY26 INCOME STATEMENT

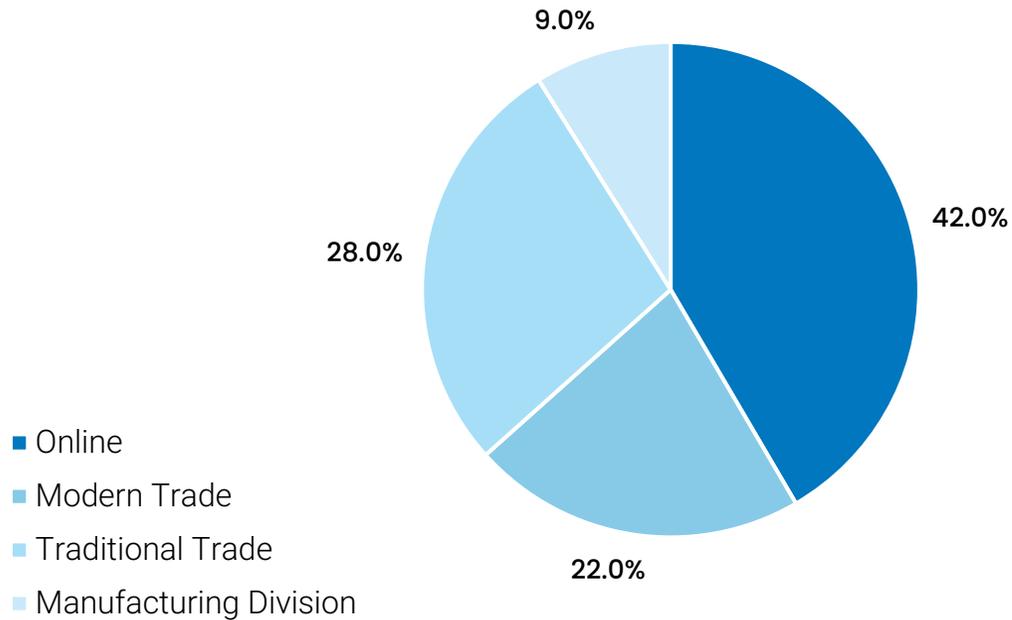
Particulars (INR Mn)	Q3FY26	Q2FY26	Q3FY25	YoY%	QoQ%	9MFY26	9MFY25	YoY%
Revenue from Operations	883.3	976.2	719.4	22.8%	-9.5%	2,576.4	2,260.8	14.0%
Other Income	4.7	3.4	1.9	147.7%	38.0%	13.7	6.8	101.2%
Total Income from operation	888.0	979.6	721.2	23.1%	-9.3%	2,590.1	2,267.7	14.2%
Total Expenditure	818.2	866.2	644.0	27.0%	-5.5%	2,371.3	2,020.9	17.3%
EBITDA	69.8	113.3	77.2	-9.6%	-38.4%	218.8	246.8	-11.3%
EBITDA Margin (%)	7.9%	11.6%	10.7%	-284 bps	-371 bps	8.4%	10.9%	-242 bps
Depreciation	13.4	46.3	32.9	-59.1%	-70.9%	92.7	97.2	-4.7%
EBIT	56.4	67.1	44.3	27.2%	-16.0%	126.1	149.5	-15.7%
Interest	42.3	40.7	31.2	35.9%	4.1%	116.2	87.2	33.2%
Exceptional Items *	-7.6	-	-	-	-	-7.6	-	-
Profit Before Tax	6.4	26.4	13.2	-51.4%	-75.7%	2.3	62.3	-96.3%
Tax	-0.0	3.1	4.6	-100.2%	-100.3%	0.3	10.4	-97.2%
Reported Net Profit	6.4	23.4	8.6	-25.2%	-72.5%	2.0	51.9	-96.1%
Other Comprehensive income	-0.3	0.7	1.4	-123.5%	-146.4%	1.4	1.7	-17.5%
Total Comprehensive income	6.1	24.1	10.0	-38.9%	-74.7%	3.4	53.5	-93.7%
Adj. Net Profit (excl Excep item)	14.0	23.4	8.6	63.8%	-39.9%	9.6	51.9	-81.4%
Adj. PAT Margin (%)	1.6%	2.4%	1.2%	+40 bps	-80 bps	0.4%	2.3%	-192 bps
Adjusted EPS (Rs)	1.13	1.87	0.69	63.0%	-39.9%	0.77	4.17	-81.5%
Reported EPS (Rs)	0.51	1.88	0.69	-26.1%	-72.9%	0.16	4.19	-96.2%

*Note - Implementation of the New Labour Codes effective 21 November 2025, the Company has provided for an incremental employee benefit liability of ₹76.28 lakhs, classified as an exceptional item



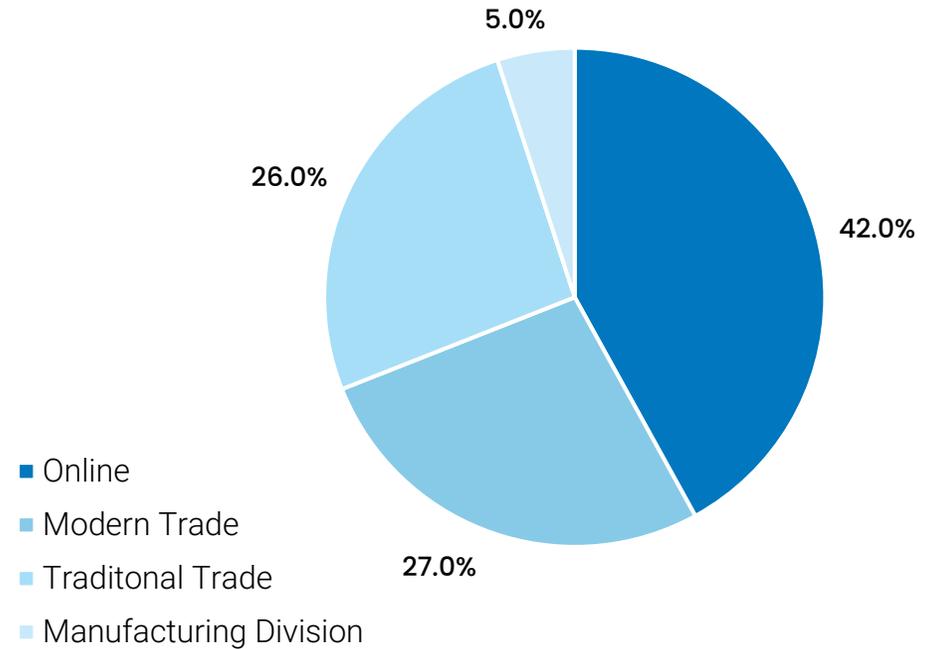
CHANNEL CONTRIBUTION

9M FY25



Modern Trade : LFS, LRFS, COCO,FOFO

9M FY26



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

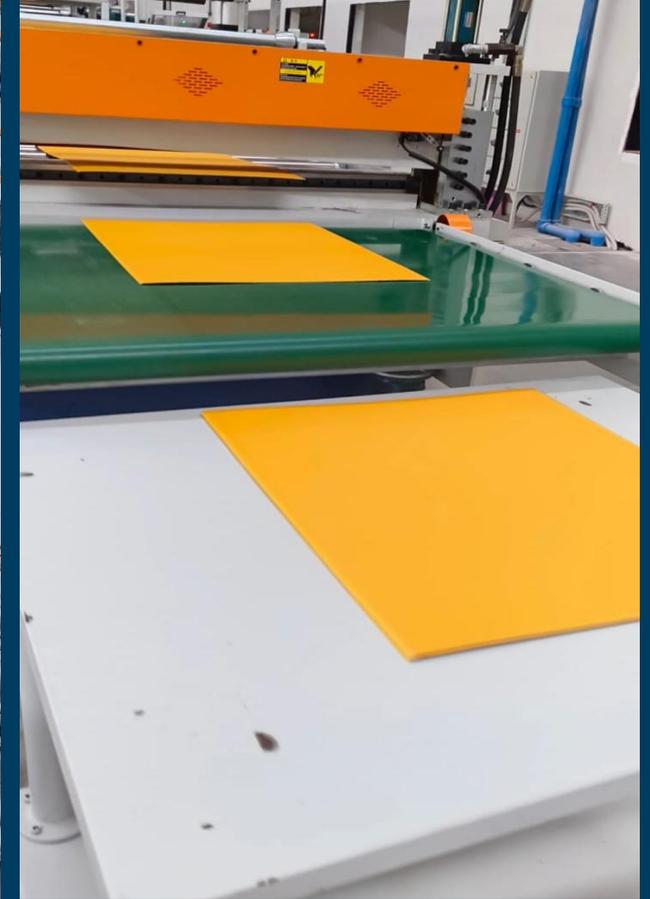
DND : Dealer and Distributor

NEW STORE – Juicy Couture (Mumbai)



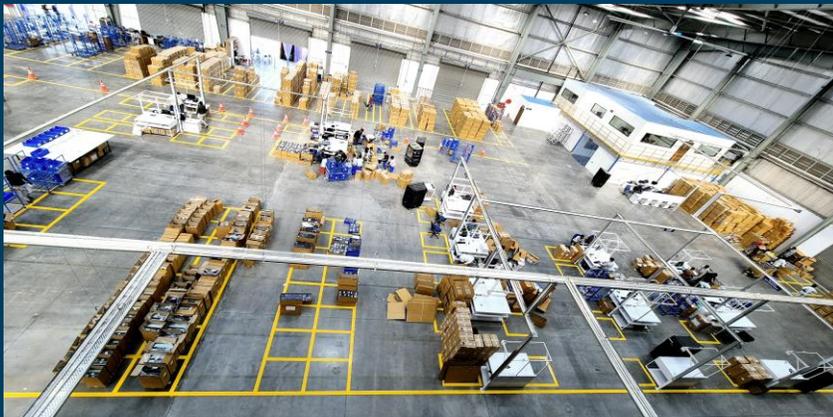
This new store reinforces our growth strategy, bringing greater convenience and improved services to our customers.

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.

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
Year of Incorporation

2018
IPO

Indore
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

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.



UNITED COLORS
OF BENETTON.

Juicy Couture

Off-White™

SUPERDRY®

AÉROPOSTALE

THE VERTICAL

DESIGN PROCESS



EMPATHISE

Conduct research to develop an understanding of our users requirements

DEFINE

Combine all our research and observe where our user problems exist

IDEATE

Brainstorm and generate a range of crazy and creative ideas

PROTOTYPE

Build a real tactile representation for a range of our ideas

TEST

Return to our users for feedback

IMPLEMENT

Put the vision into effect



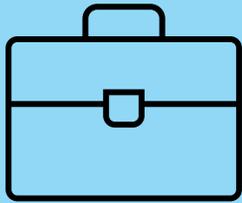
Conceptual Prototypes



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



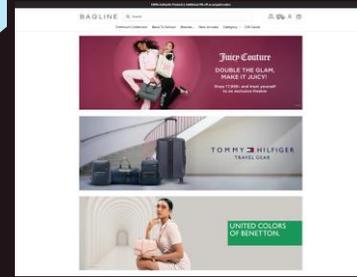
Tommy Hilfiger Travel Gear Outlets

- + 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 **50 Bagline** stores across India which exclusively sell products manufactured and marketed by Brand Concepts across all their licensee and own brands.



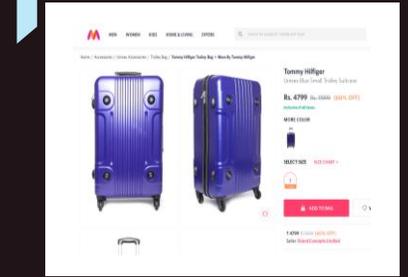
BAGLINE.Com

- + **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.

Other Licensed Categories

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

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.

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.

Licensed Categories

Small Leather Goods (SLG):

- + Belts
- + Wallets

Travel Gear:

- + Backpacks
- + Hard Luggage
- + Soft Luggage
- + Duffle Bags



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.
- + Bennetton 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

Licensed Categories

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

License Agreement

Exclusive License agreement till 2030.

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

Licensed Categories

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

License Agreement

Long Term Contract.

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

Licensed Categories

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

License Agreement

Long Term Contract.

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.



Aeropostale is a readily recognizable, famous American brand that is known for its trendy clothing and accessories.

Background

- + Present in 20+ countries.
- + 350+ stores operated globally (Except USA)
- + Major Dominance in the USA market: 1000+ stores.
- + Aeropostale is a mall-based specialty retailer of casual apparel and accessories.

Retail Network

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

Licensed Categories

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

License Agreement

Long Term Contract.

Other Licensed Categories

- + India Stores: Arvind Ltd.
- + Indonesia Stores: PT Mitra Adiperkasa TBK

Positioning

- + Focused selection of high quality fashion and fashion basic merchandise at compelling values in an exciting store environment.
- + Primary focus is on the younger generation.
- + Strong online presence.



The Vertical is for Young & Vibrant youth who appreciate Urban Global Fashion and yet seeks value for money.

Background

- + In-house brand of BCL, started in 2014.
- + Caters mainly to the outdoor backpacks segment.
- + Vertical backpacks are designed keeping major 4 elements in the right proportion, they are: Fashion, Function, Quality & Pricing.

Retail Network

Point of Sales (POS):

- + Bagline Stores
- + Bagline Online

Product Categories

Fashion Accessories:

- + Belts
- + Wallets
- + Backpacks
- + Rucksacks
- + Gym Bags
- + Small Leather Goods

Highlight

Was co-launched in the past in partnership with Roadies.

Positioning

- + A good value proposition for those who believe in outdoor as a lifestyle.
- + Targeting the lower price segment by offering superior quality compared to that of other mid range segment brands.
- + Target & relate to the millennial youth and pick the fashion which is current and relevant to time.



ANNUAL FINANCIAL HIGHLIGHTS



ANNUAL INCOME STATEMENT



Particulars (INR Mn)	FY20	FY21	FY22	FY23	FY24	FY25
Net Sales	712.8	427.9	861.7	1,632.2	2,901.5	2,919.2
Other Income	1.9	1.0	6.1	3.8	24.8	11.0
Total Income	714.8	428.9	867.7	1,636.0	2,926.3	2,930.2
Total Expenditure	670.4	458.6	784.2	1,419.8	2,576.6	2,588.5
EBITDA	44.4	-29.6	83.5	216.2	349.8	341.7
EBITDA Margin (%)	6.2%	-6.9%	9.7%	13.2%	12.1%	11.7%
Depreciation	14.6	11.3	25.0	34.6	70.7	129.1
PBIT	29.7	-40.9	58.6	181.6	279.0	212.6
Extraordinary Items	-	-	-	2.4	-	-
ESOP Expenses	-	-	-	-	21.5	15.4
Interest	43.7	46.0	48.1	49.4	75.6	120.4
PBT	-13.9	-87.0	10.4	134.6	182.0	76.8
Tax	-2.9	-23.8	2.9	34.1	60.7	24.5
Profit After Tax	-11.1	-63.2	7.6	100.4	121.3	52.3
PAT Margin (%)	-1.6%	-14.8%	0.9%	6.2%	4.2%	1.8%
Other Comprehensive Income	0.0	0.0	-0.6	1.3	2.5	1.8
Total Comprehensive Income	-11.1	-63.2	7.0	101.6	123.7	54.2
Earnings Per Share (Excl ESOPs exp/ Extraordinary) (Rs)	-1.05	-5.97	0.72	9.26	12.82	6.04
Earnings Per Share (Reported) (Rs)	-1.05	-5.97	0.66	9.60	10.07	5.89

ANNUAL BALANCE SHEET



Particulars (INR Mn)	FY24	FY25	H1FY26
Equity & Liabilities			
Equity			
Equity Share Capital	123.37	124.22	1,24.82
Other Equity	541.76	678.28	650.05
Total Equity	665.13	802.50	774.87
Non-Current Liabilities			
Financial Liabilities			
i) Borrowings	42.26	200.96	231.55
ii) Lease Liabilities	172.66	311.09	295.56
iii) Other Financial Liabilities	13.37	21.44	22.78
Provisions	18.29	20.67	21.48
Total Non-Current Liabilities	246.58	554.16	571.37
Current Liabilities			
Financial Liabilities			
i) Borrowings	548.49	825.10	1,239.15
ii) Lease Liabilities	37.06	62.37	73.46
iii) Trade Payables	371.75	405.50	357.04
iv) Other Financial Liabilities	27.29	35.31	31.75
Other Current Liabilities	29.82	37.67	216.87
Provisions	16.91	10.18	9.11
Total Current Liabilities	1,031.33	1,376.12	1,927.36
Total Equity & Liabilities	1,943.04	2,732.78	3,273.60

Particulars (INR Mn)	FY24	FY25	H1FY26
Non-Current Assets			
Property Plant & Equipment	459.92	589.56	915.93
Capital Work-in-progress	-	229.53	-
Investment Property	2.64	2.64	9.47
Other Intangible Assets	0.41	0.80	1.06
Financial Assets			
(i) Investments	4.74	4.74	4.74
(ii) Other Financial Assets	31.11	43.08	52.30
Deferred Tax Assets (Net)	65.58	50.90	51.20
Other Non-Current assets	-	13.44	-
Total Non-Current Assets	564.40	934.67	1,034.69
Current Assets			
Inventories	646.59	761.45	1,053.22
Financial Assets			
(i) Trade Receivables	543.99	740.31	1,019.48
(ii) Cash & Cash Equivalents	5.12	2.64	2.81
(iii) Bank Balance (excl. ii)	62.04	93.63	92.13
(iv) Loans and Advances	4.76		
(v) Other Financial Assets	8.61	73.68	45.96
Current Tax Assets	5.24	16.60	16.60
Other Current Assets	102.29	109.80	8.72
Total Current Assets	1,378.64	1,798.10	2,238.91
Total	1,943.04	2,732.78	3,273.60

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THANK YOU!

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