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

Date: 07.11.2025

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

Symbol: BCONCEPTS

To,
BSE Limited
Listing & Compliance Department
Phiroze Jeejeebhoy Towers,
Dalal Street,
Mumbai-400001

Scrip Code: 543442

Sub: Investor Presentation for Q2 & H1 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 half year ended on 30th September, 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
Digitally signed by Swati Gupta
Date: 2025.11.07 11:32:14 +05'30'

Swati Gupta
Company Secretary & Compliance Officer
M No: A33016

BRAND CONCEPTS

INVESTOR PRESENTATION

Q2 & H1 FY26


JUICY COUTURE


Juicy

CORE TOPICS

Q2 & H1 FY26 PERFORMANCE HIGHLIGHTS

Summary Performance Highlights

Financials: Highest-ever Topline and EBITDA , Revenue +26% YoY; EBITDA +33% **Gross margin expanded by 286 bps YoY — driven by in-house manufacturing efficiencies**. PBT has grown inspite of higher Depreciation and Interest (Lease Accounting). Last year Q2FY25 there was Def Tax adjustment and MAT credit hence PAT was higher

Sales / Revenue / Topline: E-commerce Marketplace business surged 63% YoY while **E.Com overall grew by 23% YoY driven by catalog expansion, stronger omni-channel integration, and increased spends on performance marketing, influencer collaborations and catalog improvements.** LFRS delivered 76% YoY growth, aided by closure of Q1 gaps and continued expansion of reach and footprint across key Point of Sales.

Margins: Net margins didn't fully reflect the strong sales growth and gross intake margin expansion, as **we continue to invest in future growth and capacity building — including the revamp of Bagline identity, PMS Team mainly for Exports, and team expansion for JC, Off-White, and Superdry.** We also front-loaded marketing spends for JC Apparels (a 15-year contract) and saw a rise in people and travel-related investments across brands & Hard Luggage Plant. **All these are aimed at strengthening organizational capabilities and long-term brand value.**

Capex / Investments: We've built strong capacities for long-term growth, investing **Rs 30.58 Cr. in hard luggage manufacturing and 4.56 Cr. in a new warehouse**. These investments will drive incremental throughput over time, strengthening our operational backbone. However, the initial quarters will see a higher impact of depreciation and interest costs, before the full benefits start reflecting in our financial performance **Investment in manufacturing can give us an asset turn of 5x and hence this size of investment, for a company of our size, is primarily with an eye on the growth and potential envisaged in the business.**

Retail Expansion: **Opened 5 new Bagline stores**, including **flagship locations at Aerocity (Delhi), Oberoi Mall (Mumbai), and Mumbai Airport** — marking a strong presence in premium retail zones. Also launched the first store with the **new Bagline identity at Zora Mall, Raipur**, setting the tone for the next phase of our retail transformation.

Internal Challenges: Aeropostale continues to face headwinds. While the **signing with a large Ecommerce group** for the overall brand was expected to get some attraction to our category, the **anticipated spillover impact has yet to fully materialize**.

External Challenges: Competition remains intense, with over Rs 600 Cr capital infusion across 5–6 major players in the travel gear segment in last few Years. These well-funded brands continue to burn aggressively, driving up talent costs, marketing bids on e-commerce platforms, and EBO rentals, thereby creating a more expensive operating environment for the entire category.

Strategic Investments: 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.** While the initial two years will see higher depreciation and interest costs, we expect these strategic investments to translate into stronger numbers and profitability in the coming years

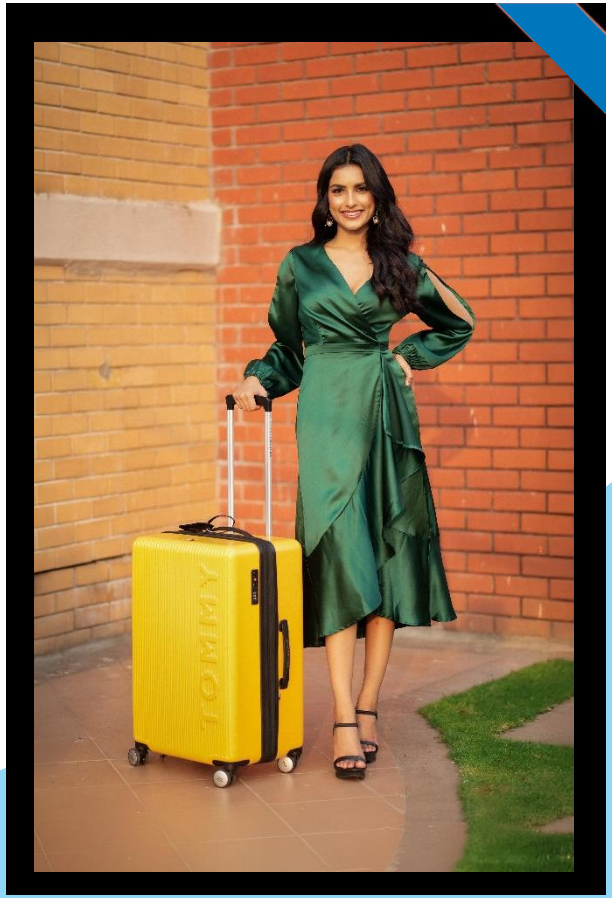
Increase Borrowing: The increase in borrowings is primarily on account of higher working capital requirements arising from expanded operations, including the launch of new brands, and additional working capital deployed for the Hard Luggage Plant.

Business Development: As a multi-brand licensee company, our focus is on brand-wise positioning to maximize portfolio strength. With UCB & Aeropostale, we aim to play the mass & Mass Premium game — leveraging factory integration for scale, efficiency, and value. With TH , Superdry & JC, we will 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**.

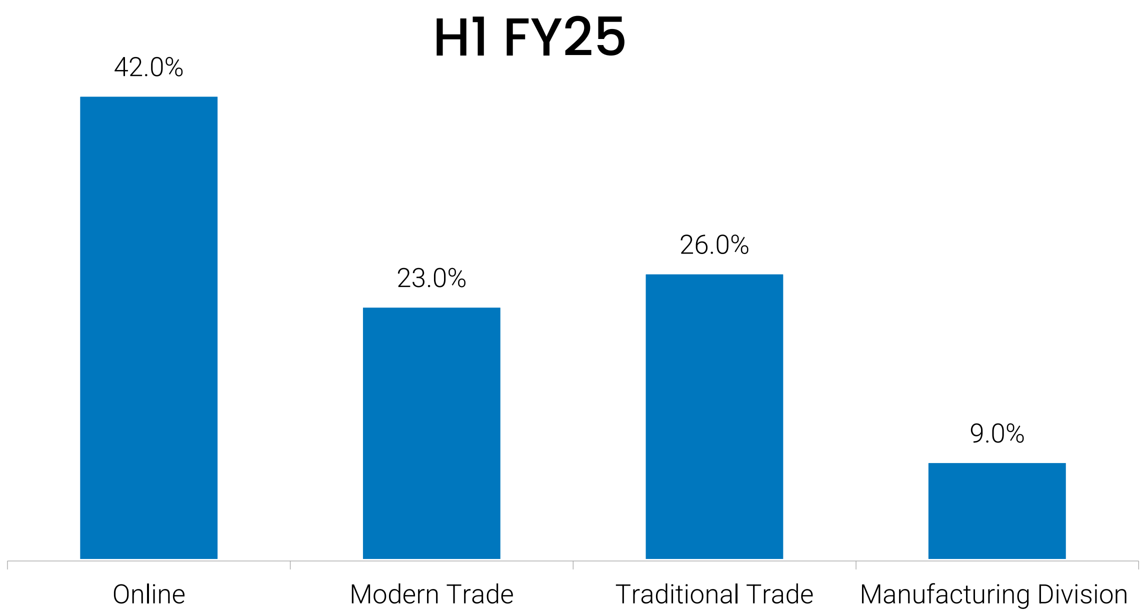
Q2 & H1 FY26 INCOME STATEMENT

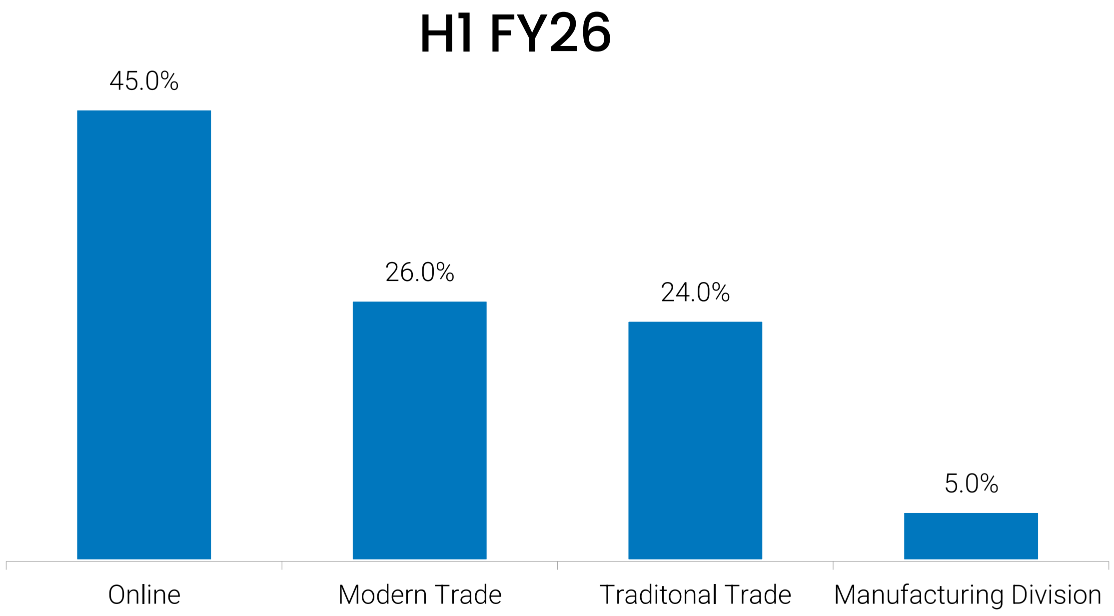
Particulars (INR Mn)	Q2FY26	Q1FY26	Q2FY25	YoY%	QoQ%	H1FY26	H1FY25	YoY%
Revenue from Operations	976.2	716.9	772.4	26.4%	36.2%	1,693.1	1,541.5	9.8%
Other Income	3.4	5.7	2.5	33.1%	-40.3%	9.0	4.9	83.4%
Total Income from operation	979.6	722.6	774.9	26.4%	35.6%	1,702.2	1,546.4	10.1%
Total Expenditure *	863.5	684.2	686.7	25.7%	26.2%	1,547.8	1,370.1	13.0%
EBITDA *	**116.0**	**38.4**	**88.2**	**31.5%**	**202.5%**	**154.4**	**176.3**	**-12.4%**
EBITDA Margin (%)	11.9%	5.4%	11.4%	+46 bps	+654 bps	9.1%	11.4%	-232 bps
Depreciation	46.3	33.0	32.8	40.9%	40.1%	79.3	64.4	23.2%
EBIT *	**69.8**	**5.4**	**55.4**	**26.0%**	**1204.3%**	**75.1**	**112.0**	**-32.9%**
Interest	40.7	33.2	27.7	46.7%	22.6%	73.8	56.1	31.6%
ESOP Expenses	2.7	2.7	3.2	-15.6%	0.0%	5.4	6.5	-16.9%
Profit Before Tax	**26.4**	**-30.5**	**24.5**	**7.9%**	**100.0%**	**-4.1**	**49.4**	**-108.3%**
Tax	3.1	-3.4	-1.2	100.0%	100.0%	-0.3	5.8	-105.1%
Reported Net Profit	**23.4**	**-27.2**	**25.7**	**-9.0%**	**-186.0%**	**-3.8**	**43.5**	**-100.0%**
Other Comprehensive income	0.7	1.0	0.3	138.8%	-29.0%	1.7	0.3	528.6%
Total Comprehensive income	24.1	-26.2	25.9	-7.3%	100.0%	-2.1	43.8	-104.8%
Adj. Net Profit (excl ESOp exp/ Excep item)	**26.1**	**-24.5**	**28.9**	**-9.7%**	**-206.5%**	**1.6**	**50.0**	**-96.8%**
Adj. PAT Margin (%)	2.7%	-3.4%	3.7%	-107 bps	+608 bps	0.1%	3.2%	-315 bps
Adjusted EPS (Rs)	**2.10**	**- 1.97**	**2.33**	-10.1%	100.0%	**0.13**	**4.05**	-96.8%
Reported EPS (Rs)	**1.88**	**-2.19**	**2.07**	-9.2%	100.0%	**-0.31**	**3.50**	-100.0%

*excl. ESOP



CHANNEL CONTRIBUTION





Modern Trade : LFS, LRFS, COCO,FOFO

Traditional Trade : DND, Corporate Institutions, Government Business

LFS : Large Format Stores

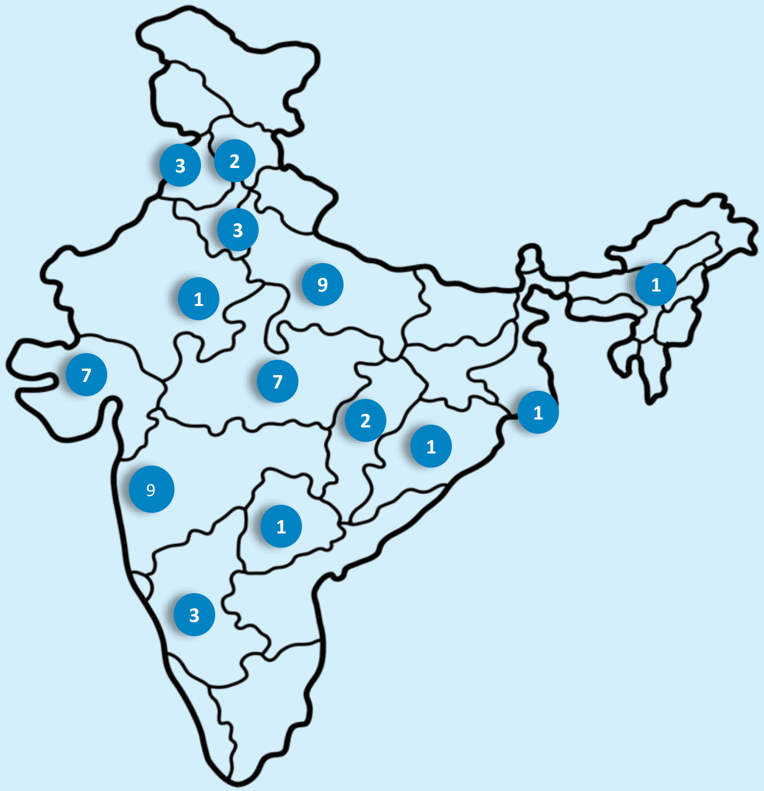
LRFS: Licensor Flagship Stores (Eg. Tommy Hilfiger Stores)

COCO : Company Owned Company Operated Outlets

FOFO : Franchisee Owned Franchisee Operated outlets

DND : Dealer and Distributor

GEOGRAPHICAL FOOTPRINT



4 Stores	1 Store	45 Stores
Tommy Hilfiger Travel Gear (THTG)	Juicy Couture	BAGLINE

Particulars	H1 FY26
Madhya Pradesh (Indore(5), Bhopal, Gwalior)	7
Uttar Pradesh (Lucknow(4), Noida, Varanasi(2), Prayagraj)	9
Maharashtra (MMR – Mumbai Metropolitan Region)(Pune)	9
Punjab (Ludhiana, Jalandhar, Bathinda)	3
Chandigarh	2
Gujarat (Ahmedabad(4), Vadodara(2), Anand)	7
Delhi (New Delhi)	3
Chhattisgarh (Raipur)	2
Telangana (Hyderabad)	1
Karnataka (Bengaluru)	3
Assam (Guwahati)	1
West Bengal	1
Odisha (Bhubaneshwar)	1
Rajasthan (Jodhpur)	1
Total Store Count	50

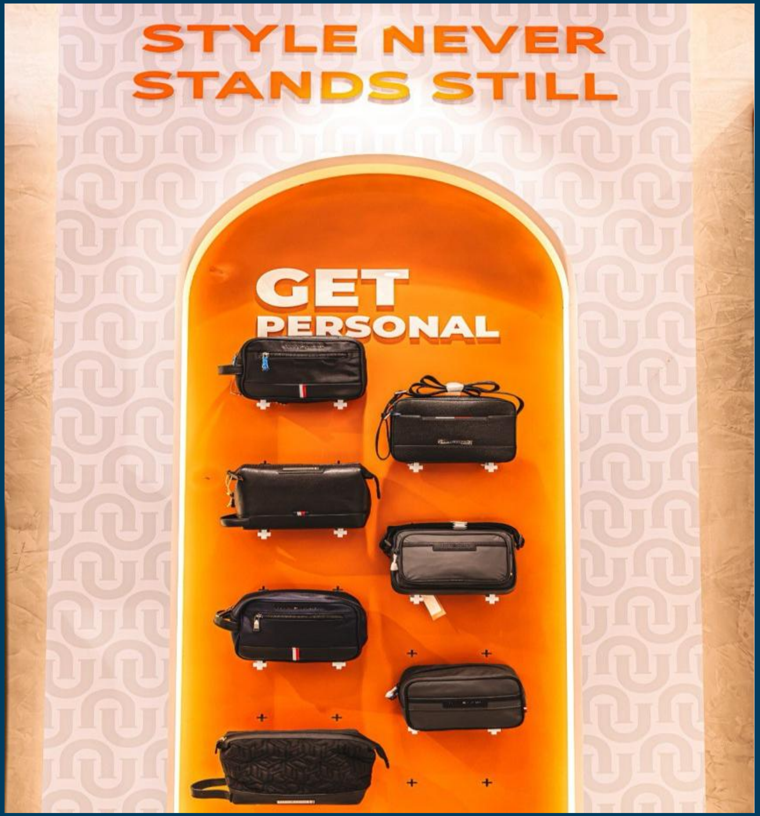
Continued retail expansion with the addition of five new Bagline stores; and closed few non performing stores

NEW STORES - BAGLINE

These new Mumbai stores mark our continued strategic expansion efforts aimed at enhanced customer accessibility and services.

NEW STORES - BAGLINE

BRAND CONCEPTS

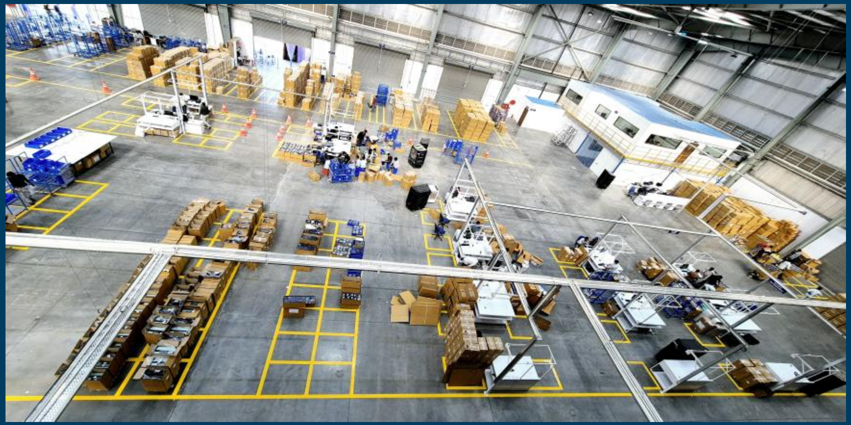


This new store in Raipur (Chhattisgarh) reinforces our growth strategy, bringing greater convenience and improved services to our customers..

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

NEW CORPORATE OFFICE







WAY FORWARD

WAY FORWARD

WE ARE WORKING FROM CONCEPTUALISING TO FINISHED PRODUCTS AND BUILDING RECOGNITION AS A WELL KNOWN FASHION HOUSE FOR TRAVEL & ACCESSORIES

LICENSEES

Tommy Hilfiger, United Colors of Benetton, Juicy Couture, Superdry, Off-white, Aeropostale
Expand our presence by scaling up existing MBOs and EBOs and increase presence in LFS with existing and new brands onboarded.

OWN BRAND

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

NEW BRANDS

New international brands
The company is looking to scale up the international brands signed up over and above existing brands.

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

BRAND CONCEPTS

2007 Year of Incorporation

2018 IPO

Indore Based

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.

- 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

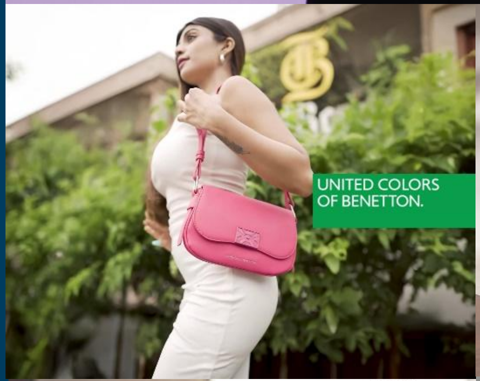
+ Based on individual taste and preference, we meticulously design our travel gear. We create luggage both hard & soft, that is loaded with fashion and has relevant functionality with a cool classic feel that is perfect for travel.

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

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 | SUGARUSH | 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

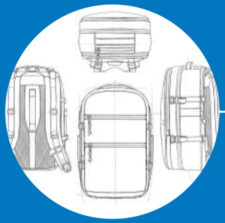
TEST

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

BRAND CONCEPTS

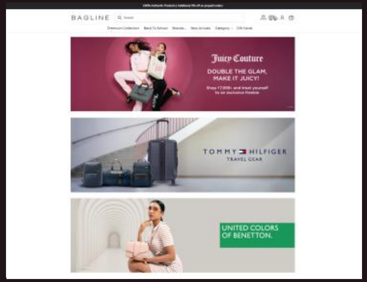
EBOs

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.

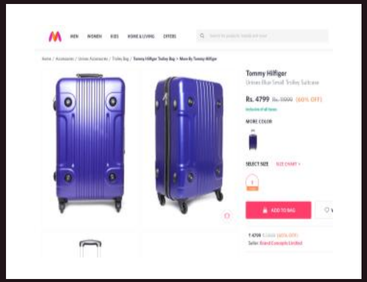


BAGLINE.Com

+ 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

BAGLINE & bagline.com

Specialty stores are the latest in-thing in e-commerce. While the earlier websites followed the 'all-things-under-one-roof' strategy

OTHER DRIVERS

+ Gifting - Shop online, and the nearest store will keep your gift packed & ready. You could either pick it up on the way or we will deliver it to your house.
+ Service - Door to door service available in all the major cities.
+ Loyalty/Referral Program - We will not only give you credits for your own purchase, but you get rewarded even when your friends & family shop with us.
+ B2B Portal - For all your corporate consumptions, you could directly come on our website & purchase getting the GST benefit. Of course for big bulk inquiry, we would be happy to assign a dedicated product manager to solve your query.

USP

+ Product Selection : Brand Ideology - would be premium to bridge to luxury (Tommy Hilfiger, Calvin Klein, Victorinox, Delsey, Samsonite etc.)
+ Website Experience: • Fashion • Ease of selection • A+ Cataloging with video content • Ancillary services: Ask me services, Video tutorials for travel packing, travel tips, effective management for travelling etc.
+ Omni-Channel : Order online & get delivery from store next door & vice-versa.

CATEGORIES

+ 3 categories of products :
+ Travel Gear
+ Small Leather Goods
+ Women Handbags & Accessories

BACKGROUND

+ www.bagline.com is the E-Commerce venture of Brand Concepts Ltd.(BCL), which is a fashion accessory retail company.
+ The physical stores of BCL also go by the name of “BAGLINE”.
+ All BCL brands and partner brands would be listed directly with all the bagline stores integrated.

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.

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

License Agreement

Long Term Contract.

Licensed Categories

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

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.

Sugarush believes in breaking the conventional parameters of fashion & giving something new & fresh, that will help one set apart.

Background

- In-house brand of BCL, started in 2014.
- SUGARUSH transforms the latest trends into accessible fashion at affordable price.
- Ahead of time products that are inspired with experimental designs.

Retail Network

Point of Sales (POS):

- Bagline Stores
- Bagline (Online)

Highlight

SUGARUSH is THE destination for stylish cosmopolitans with affordable fashion and relevant designs.

Product Categories

Women Fashion Accessories:

- Handbags
- Clutches
- Wallets

Positioning

- Fashion Forward, Vibrant and Youthful Attitude, Ahead of Time in form of Colors, Prints and Playful Sophistication are the essence of SUGARUSH.
- Targeting consumers in the lower price range which are socially active with a limited spending capacity.

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

Highlight

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

Product Categories

Fashion Accessories:

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

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

BRAND CONCEPTS

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

BRAND CONCEPTS

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) Loas 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

BRAND CONCEPTS

BAGLINE ON SOCIAL MEDIA

https://www.instagram.com/baglineindia/

https://www.facebook.com/baglineindia

www.bagline.com

BRAND CONCEPTS

JUICY COUTURE ON SOCIAL MEDIA

- https://https://www.instagram.com/juicycouture.india/
- https://www.facebook.com/profile.php?id=61572422587112
- http://www.juicycoutureindia.in/

BRAND CONCEPTS

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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