

INVESTOR PRESENTATION

Q4 & FY26





CORE TOPICS



Quarter Performance

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

Our Brands

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

Way Forward

- + New International Brands

Annual Highlights

- + Income Statement
- + Balance Sheet

Strategic Transformation

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

About Us

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

Annexure

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



Strategic Transformation



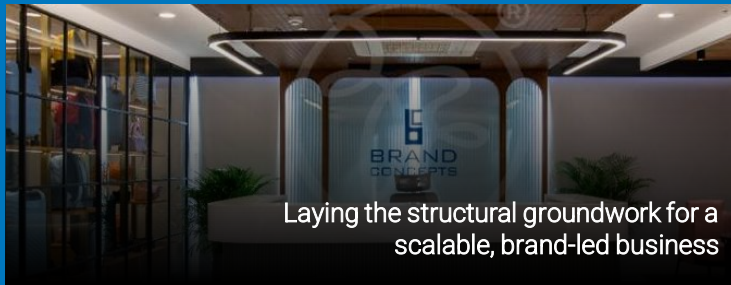
A disciplined, phase-driven approach to constructing a platform built for durable growth

Building, Scaling, Compounding – The Strategic Growth Roadmap



PHASE 1

Foundation Building



Laying the structural groundwork for a scalable, brand-led business

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



ESTABLISHED ■ ■ ■ ■ ■ ■

PHASE 2

Platform Expansion



Scaling reach, depth, and brand equity across channels and categories

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



UNDERWAY ■ ■ ■ ■ ■ ■

PHASE 3

Operating Leverage



Translating scale and integration into structural profitability and shareholder value








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



AHEAD ■ ■ ■ ■ ■ ■

Building an Integrated Lifestyle & Brand Platform

THEN

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



NOW

Multi-brand platform

Exclusive licenses across Multiple international brands spanning travel gear, handbags, small leather goods, and lifestyle accessories



Scaling in-house manufacturing

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



Lifestyle ecosystem

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



Scalable platform

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



Vertically integrated model

End-to-end control from design and sourcing to manufacturing, warehousing, and retail – reducing cost dependency and improving margin quality



Omnichannel presence

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



Premiumization beneficiary

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



The Operational Shift Is Already Underway

WHAT THE UNDERLYING METRICS SHOW

Gross margin as the leading signal

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

Retail productivity over store count

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

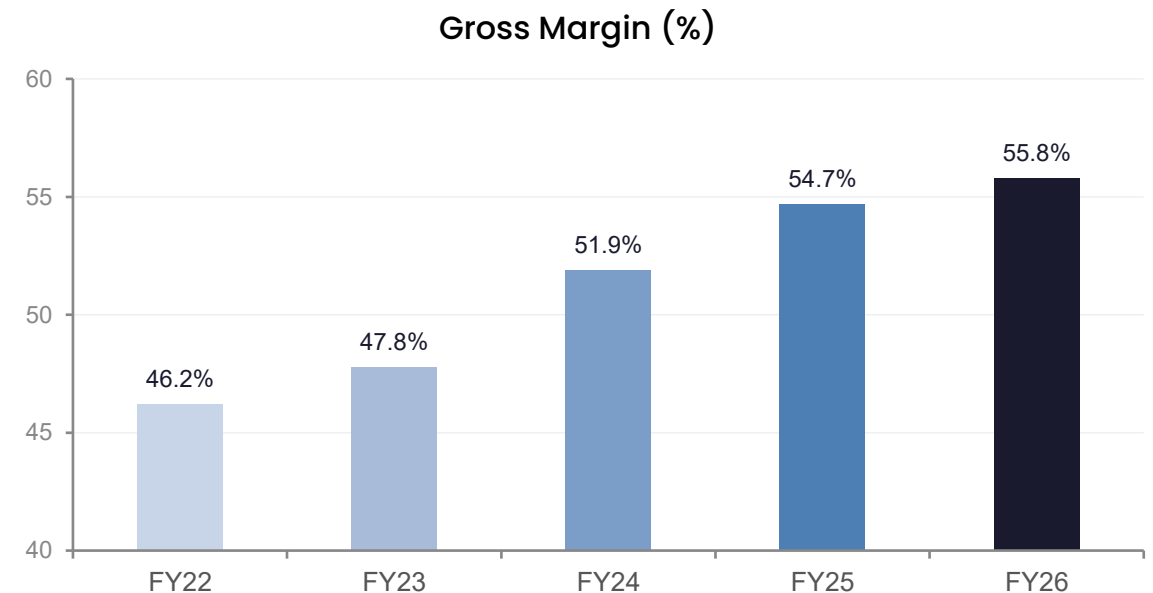
eCommerce contribution holding at scale

Online remains the single largest channel at 39% of revenue mix. Sustaining this share while selectively improving channel margin through direct brand portals and Bagline.com is a key lever for mix improvement as the channel matures.

Working capital discipline

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

GROSS MARGIN TREND — A LEADING INDICATOR



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



Q4 & FY26 PERFORMANCE HIGHLIGHTS



Summary Performance Highlights

Financial Highlights — Q4 FY26

- **Revenue grew 25.0% YoY in Q4FY26 to INR 90.42 Cr.**
- EBITDA grew **INR 8.7 Cr. up 4.1% YoY**, while EBITDA margin moderated to 9.7% vs 11.6% reflecting elevated fixed costs during the ongoing investment phase.
- PBT stood at INR 0.31 Cr. (vs INR 1.44 Cr.) and PAT stood at INR 0.52 Cr. (vs INR 1.58 Cr.) impacted by higher depreciation, interest cost, and operating investments.
- PAT margin at 0.57% (vs 2.19%) under pressure due to strategic capacity investments and rising fixed cost base.
- Near-term moderation is a deliberate outcome of expansion, investments, manufacturing scale-up, brand launches, and channel development.

Financial Highlights — Full Year FY26

- **Revenue grew 19.2% YoY to INR 348.07 Cr.** reflecting continued business expansion despite a challenging industry environment.
- EBITDA stood at INR 31.34 Cr. (vs INR 34.17 Cr.); while EBITDA margin moderated to 9.0% from 11.7% reflecting higher fixed costs, new brand investments, and channel expansion.
- PBT stood at INR 0.54 Cr. (vs INR 7.68 Cr.) and PAT stood at to INR 0.97 Cr. (vs INR 5.23 Cr.) impacted by strategic investments and Travel Gear industry disruption.
- Revenue momentum sustained; profitability temporarily compressed.
- Business being restructured for improved operating leverage in coming years.

Sales / Revenue / Topline

- **Government Business revenue surged 33% YoY in FY 2025–26.**

Focus Areas for Upcoming Quarters

- **Modern Trade Consolidation:** Throughput has declined alongside unsustainable operating costs. Consolidating presence to prioritise profitability over scale.
- **Bagline:** Expansion paused; consolidating existing stores to improve unit economics.
- Leveraging full manufacturing and product development capabilities to drive cost efficiency and margin improvement.

Internal Challenges

- **Fund Raise Constraints:** Off-White and JC Apparels onboarded expecting external funding. Unfavourable market conditions prevented this, a deliberate decision to protect shareholder value and avoid dilution at suboptimal levels.
- **Promoters infused capital through Share Warrants** to bridge the gap; additional capital requirements being explored to balance growth needs with shareholder interest protection.

External Challenges

- **Intense Competition:** Competitor flushing inventory through Traditional Trade, creating pricing pressure. Heavily funded new-age players aggressively expanding in eCommerce through higher marketing spends and lower ASPs.
- **INR Depreciation:** Rupee weakened ~12% over the last six months, significantly impacting input costs across handbags, Off-White, and hard luggage raw materials.
- **Raw Material Inflation:** Input costs rising 10–80%. PC (Polycarbonate) surged from INR 160/kg to INR 283/kg (~77% spike) materially impacting travel gear cost structures.
- **Slowdown in International Travel:** Gulf conflict dampening travel sentiment directly impacting demand for premium and travel-oriented luggage categories.

Guidance / Outlook

- **Double Squeeze** - Supply and demand simultaneously under pressure: supply side facing raw material cost inflation; demand side impacted by reduced international travel and negative consumer sentiment.
- **Proactively shifting to Survival Mode** - Prioritising resilience over growth. Immediate focus: reducing fixed operating expenditure, improving asset efficiency, keeping the business lean, agile, and profitable.

Business Development

- **Successfully launched Superdry and Juicy Couture Apparels** strengthening the multi-brand portfolio.
- **Off-White placed in Galleries Lafayette, Mumbai and Little Tags Luxury (online premium platform)** establishing presence in high-end luxury retail.

Strategy

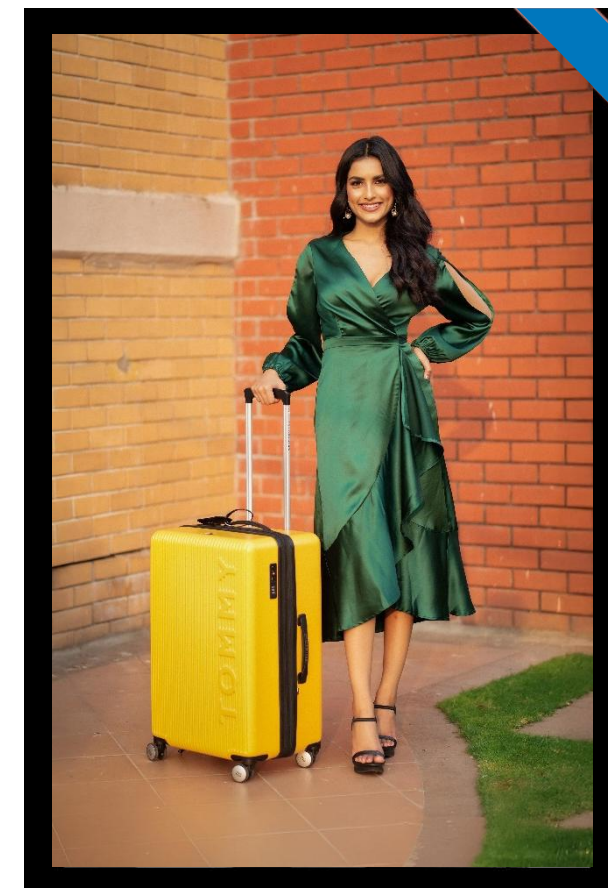
- **Prioritise efficiency over expansion** even accepting near-term opportunity losses. Capital deployed only in high-conviction, high-return initiatives.
- Rationalise wherever returns are suboptimal; positioning the company to emerge from this phase leaner, stronger, and better placed for the next growth cycle.

Other Key Updates

- **Capital Subsidy of INR 10.96 Cr.** sanctioned by State Government receivable in 7 equal annual instalments; first instalment of INR 1.56 Cr. received in March 2026.
- Products Swap and Price Revision completed in CSD; benefits expected in the coming year aiding in combating raw material inflation.

Q4 & FY26 INCOME STATEMENT (Standalone)

Particulars (INR Mn)	Q4FY26	Q3FY26	Q4FY25	YoY%	QoQ%	FY26	FY25	YoY%
Revenue from Operations	904.2	883.3	723.2	25.0%	2.4%	3,480.7	2,919.2	19.2%
Other Income	5.1	4.7	4.2	19.6%	9.0%	18.8	11.0	70.1%
Total Income from operation	909.3	888.0	727.4	25.0%	2.4%	3,499.5	2,930.2	19.4%
Total Expenditure *	821.9	816.5	643.4	27.7%	0.7%	3,186.0	2,588.5	23.1%
EBITDA *	87.4	71.5	84.0	4.1%	22.3%	313.4	341.7	-8.3%
EBITDA Margin (%)	9.7%	8.1%	11.6%			9.0%	11.7%	
Depreciation	37.4	13.4	31.9	17.4%	178.4%	130.1	129.1	0.8%
EBIT *	50.0	58.1	52.2	-4.1%	-13.8%	183.4	212.6	-13.8%
Interest	45.2	42.3	33.1	36.4%	6.8%	161.4	120.4	34.1%
ESOP Expenses	1.7	1.7	4.6	-63.0%	0.0%	8.9	15.4	-42.2%
Exceptional Items [#]	-	-7.6	-	-	-	-7.6	-	-
Profit Before Tax	3.1	6.4	14.4	-78.4%	-51.5%	5.4	76.8	-92.9%
Tax	-4.5	-0.0	-1.2	-100.0%	-100.0%	-4.3	24.5	-117.4%
Reported Net Profit	7.7	6.4	15.6	-50.8%	19.3%	9.7	52.3	-81.5%
Other Comprehensive income	-2.5	0.7	0.3			-1.1	1.8	
Total Comprehensive income	5.2	7.1	15.8			8.6	54.2	
Adj. Net Profit (excl ESOP exp/ Excep item)	9.4	15.7	20.2			26.2	67.7	
Adj. PAT Margin (%)	1.0%	1.8%	2.8%			0.8%	2.3%	
Adjusted EPS (Rs)	0.75	1.26	1.62	-53.8%	-40.6%	2.10	5.45	-61.5%
Reported EPS (Rs)	0.61	0.51	1.25	-51.2%	19.6%	0.78	4.22	-81.5%

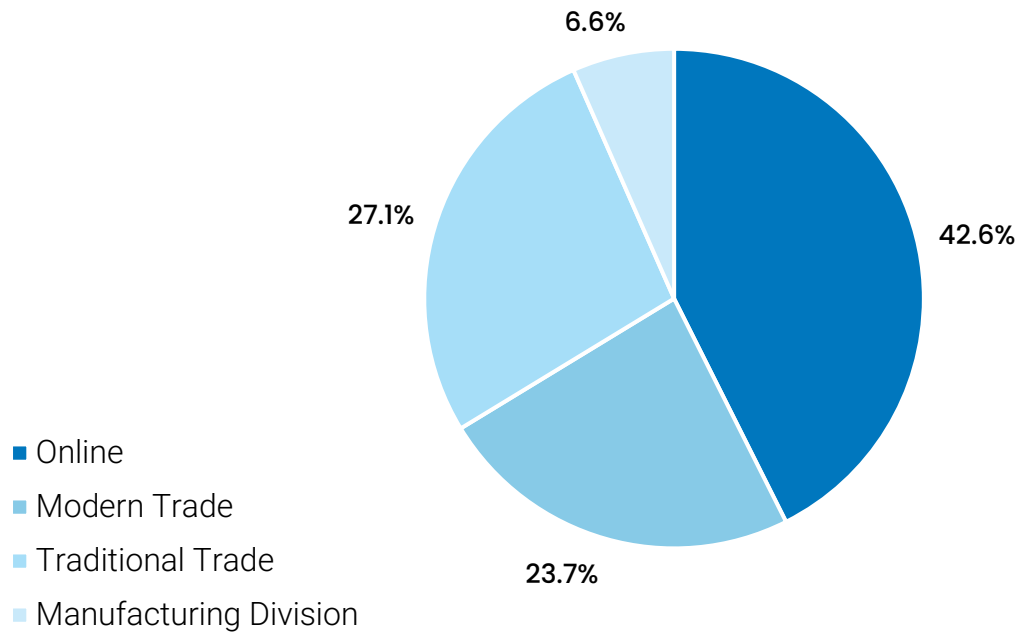


[#]Note - Implementation of the New Labour Codes effective 21 November 2025, the Company has provided for an incremental employee benefit liability of ₹76.28 lakhs, classified as an exceptional item

*Excl Esop

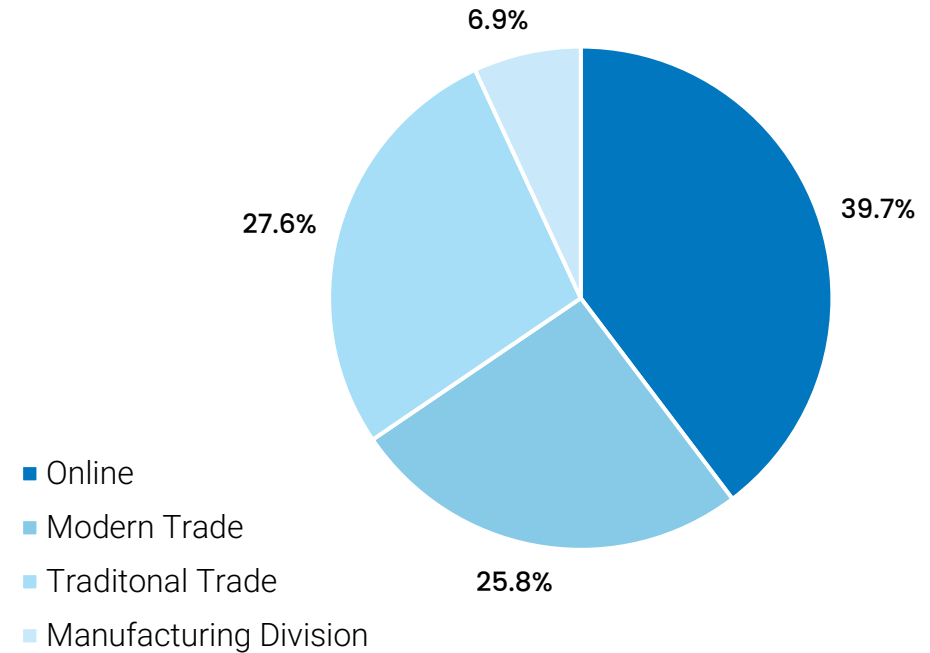
CHANNEL CONTRIBUTION

FY25



Modern Trade : LFS, LRFS, COCO,FOFO

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 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

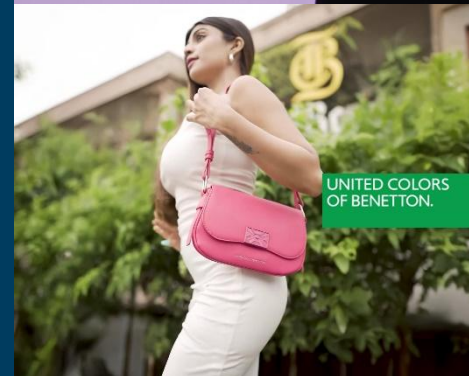
- + Based on individual taste and preference, we meticulously design our travel gear. We create luggage both hard & soft, that is loaded with fashion and has relevant functionality with a cool classic feel that is perfect for travel.

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.



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

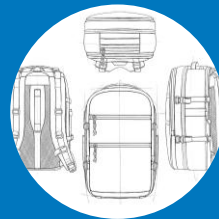
Return to our users for feedback

IMPLEMENT

Put the vision into effect



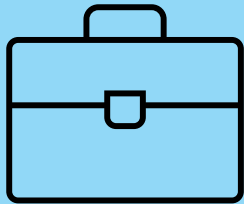
Conceptual Prototypes



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



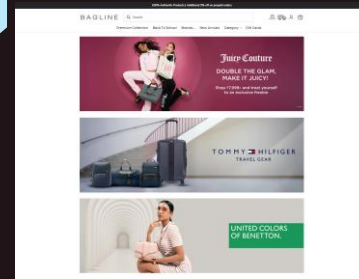
Tommy Hilfiger Travel Gear Outlets

- + 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.



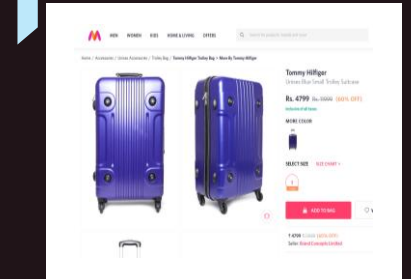
BAGLINE.Com

- + **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

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 (Standalone)



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


ANNUAL BALANCE SHEET (Standalone)




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

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

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