



Business Plan Portfolio

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Executive Summary

Opportunity

Problem Summary

Our business aims to solve the main problem, which is the lack of fit for different body types. Skinny, plus-sized, unique proportions like heavier stomach, arms, or thighs, and many other people that cannot fit into the outfits that suit their shape well and offer them comfort and confidence.

The other important problem is the misinterpretation of the styling decisions. Numerous individuals do not know how to match their clothing with the appropriate jewellery, footwear, and accessories, which usually reduces the total effectiveness of appearance.

In ladies, one of the biggest hurdles is the saree draping/styling. Although it is one of the most beautiful traditional clothes, there are quite a number of people who struggle to put on a saree or lack information on the various saree types, their draping styles and the complexity of the fabric work. By ensuring these gaps are bridged, fit, styling advice and saree education, our business will make the process of fashion decision making easier by boosting personal expression and confidence.

Solution Summary

To overcome these problems, we offer semi-stitched garments, the final stitching being deliberately left unfinished. This enables the customers to get a perfect fit according to their body type. Our customers can go to our stores or create a personalized profile on our website and during this process, they can upload precise measurements that were done by our partnered tailors. After they are sent, the outfits are received in the accurately-cut state, which guarantees comfort and your self-confidence.

To resolve the issue of confusion of styling, each outfit bought at our store is accompanied with a distinctive QR code. It gives stylized suggestions on what to wear at the bottom, jewellery, footwear, and accessories when scanned, according to colour theory and design harmony, so that the customer can easily complete their outfit.

In the case of sarees, every sari is optimized with a QR-code tag that allows access to easy-to-follow video instructions on how to wear, how to vary the style, and what information can be discovered about the fabric and fashion mechanism. This not only makes the process of draping easier, but also enables the customers to go out and experiment with and adopt a wide range of saree styles without fear.

Market

Shirt/Kurta/Kurti Market

The shirt market (men + women + kids) in India had an estimated value in 2017 of 44,830 crore, with a forecasted grow of 6 percent CAGR to an estimated 81,578 crore by 2027. Shirts on the market are dominated by male counterparts (shirts, n=82), then, children (shirts, n=12), and females (shirts, n=6). (100 Total)

In shirt category of men, the value segment of mild heavy (price around 1,499 - 2,499) is approximately 52% mid segment (price around 799 – 1,399) is about 40% percent and the premium / luxury segment (price around 2,999 – 13,999) is about 8 percent.

Varieties / Styles which are the Highest selling (Shirts / Kurtas)

Based on the information and market analysis: Value & mid-price segments are the leading ones in the shirts (men particularly), formal and semi-formal shirts are essential. Casual shirts are also increasing with modern behaviour.

Regular / daily wear kurtas / Kurtis: Regular kurtas can be made of cotton, rayon or mixtures of cotton and other fabrics. Fusion Kurtis (hybrid between traditional and westerns) are on the rise. Designer kurtas (with higher work, finer fabrics) are sold on occasions, festivals and weddings.

Hand-embroidered and handloom kurtas made locally have niche yet increasingly popular demand among those customers, who seek artisanal, sustainable and local designs. Increased visibility is created by social media and online shopping.

Saree Market

In terms of metres of fabric used, the saree segment is increasing by approximately 8.06% per annum with the timeframe of 2018-2023. The saree market (in metres) was estimated to be around 13,217 million metres in 2016, and was expected to rise to around 22,546 million metres by 2023.

Indian saree market is huge value wise. A single estimates it to be approximately US \$6.2 billion at this point, with a predictable rise going forward (wedding demand, handloom revival etc.).

Regional Distribution

The largest market in terms of value and volume of saree consumption is the Southern India, which provides approximately 47-49 percent of the entire saree market in a fiscal year 2023. Eastern and Western India come second, with East being 19-21 percent and West is 17-19 percent and North is 14-16 percent.

Product (Fabric / Price / Type) Mix.

Fabric preferences: Cotton is supreme although manmade / blended fabrics have increased over the years; cotton holds a large market share. Also blend of cotton with other fabrics is increasing and type of silk (premium) still plays a major role particularly in weddings among many others. In one of the surveys of saree consumers, cotton was the favourite fabric of the respondents (about 56-57%), and silk was the favourite fabric of the respondents (about 29-30%).

Competition

Brand / Company	What they do / Strengths
Libas	Ethnic & fusion wear for women and have strong online and retail presence.
Fabindia	Handloom, sustainable ethnic wear and are known for kurtas, sarees, artisan crafts.
BIBA	Mass and mid-segment ethnic wear (salwar suits, Kurtis, festive wear), well distributed across India.
Global Desi	Fusion and indo-western styles and targeting younger and urban customers with prints, colourful kurtas & dresses.
W for Woman	More office, casual and everyday ethnic wear with decent price points and wide reach.
Manyavar / Mohey	Strong in wedding celebration and ethnic wear. Mohey for women's festive, Manyavar for men's.
Ritu Kumar, Tarun Tahiliani, Sabyasachi	High-end, designer couture and premium ethnic wear with strength in sarees and bridal.
Sai Silks	Large scale saree retailer in South India with strength in the organized saree market.
The Chennai Silks	Iconic retail textile chain strong in silk and ready-made sarees in South India.
Ramraj Cotton	Famous especially for men's ethnic basics (dhotis, white cotton shirts etc.), strong brand recall in ethnic men's wear.
Ethnic Rays	Offers a broad catalogue including semi-stitched suits, sarees, Kurtis etc.
Rangriti	Ethnic women's clothing with style and prints; mass and mid segment.

Why Us?

We are unique in business as we combine tradition, technology, and personalization in a manner that is not common with many others. Although the majority of pre-made outfits do not provide an excellent fit to suit the various body types, we address this by using semi-stitched outfits that can be easily customized through final tailoring. Using the creation of a digital profile and adding precise measurements, later helped by our partnered tailors, the customers get the clothes that really fit their unique build, making them feel comfortable and confident. On top of fit, we make the concept of fashion simple with an intelligent styling platform: each outfit is accompanied by a QR code that recommends matching bottoms, jewellery, footwear, and accessories depending on colour theory and designing harmony. In the case of sarees, we empower the women by giving them QR-enabled tutorials that will simplify the draping experience and we will also tell them about the types of fabrics and the variety of styles. Customers can just visit the store or do the shopping online, and either way, the experience to be received in the comfort of their home with the personalized fashion. Essentially, we are merging the beauty of ethnic attires and the innovation spirit, and we present the brand that does not only dress people, but also makes them dress at their best, with minimal effort.

Product Details

Product Name	Targeted Segmented	Avg. Cost of manufacturing	Avg. Price
Semi-Stiched Shirt	Value-Seekers	90 – 110/-	799/-
Semi-Stiched Kurta/Kurti	Value-Seekers	70 – 100/-	999/-
Sarees	Conservatives	120 – 140/-	899/-
Premium Sarees and Bridal Sarees	Affluents	12,000 – 18,000/-	25,000/-

Target Market (Customer Segmentation)

Segment	Products they prefer	Demographics	Key motivations and behaviour
Affluents	Premium sarees, bridal sarees, designer pieces and also high-value semi-stitched kurtas or fusion wear, occasional, western and premium shirts	Age can be 30-50 years, females, living in urban, metros and Tier-1 cities primarily have higher disposable income and often married or in transitional life stages (e.g. wedding, social exposure)	Willing to spend more for craftsmanship, prestige, work or bridal sarees. Seek premium fabrics, designer labels to look for exclusivity and prestige, purchase for festivals, weddings, high visibility social occasions
Value Seekers	Semi-stitched shirts, semi-stitched kurtas and Kurtis with mid-price which are ethnic and fusion pieces and are more frequent purchases for everyday wear, casual and semi-formal shirts for men	Age can be 20-35 (young working professionals, students), both genders urban and semi-urban; middle-income households in smaller cities & non-metros increasingly important.	They want good value (fit, style and price) also prefer semi-stitched for better fit without high premium; frequent shopping for everyday work and casual. Responsive to online and retail combo and also sensitive to deals, promotions, and ease of purchase. Highly fashion conscious but budget aware.
Conservatives	Regular sarees, simpler fabrics, traditional work, everyday usage and maybe simpler Kurtis or ethnic wear. Less frequent western wear and possibly simpler shirts for men (formal / essentials)	Age can be 35-60+ both genders in rural and semi-urban areas, maybe married, less exposure to fashion trends, for men, formal shirts for work with lower to mid incomes and more traditional backgrounds.	Prioritize tradition, comfort, modesty, durability and also buy for cultural festivals, everyday wear and are less likely to invest in premium or fusion styles, more loyal to familiar brands and styles, purchase driven by necessity rather than fashion experiment.

Target Audience by Products

Semi-Stiched Shirt (Value Seekers)

Best targeting: Men aged around 20-40, urban and semi urban working in offices, require formal and semi-formal shirts and also women in the same age, also need fitted western or fusion Kurtis.

Semi stitched kurta (Value Seekers)

Target are men aged fairly 20-40 years old, young working, students, early married and living in urban and semi-urban cities, seeking every day or office ethnic wear, women who care about style, fit, and affordability.

Sarees (Conservatives)

Target are females from rural and semi-urban cities, middle-aged of 35-60 those who wear sarees either daily or as an occasion and seek conventional materials, conventional designs with possibly low to middle income and not necessarily fashion conscious.

Premium & wedding sarees (Affluents)

Target women between 25-45 living in urban and metro cities. maybe brides, wedding guests, socialites having high disposable income and like designer work, silk, luxury fabrics and will pay to achieve prestige and craftsmanship.

Advantages of our brand

Perfect Fit for Every Body

In contrast to pre-made clothes, our semi-stitch clothes give you the freedom to pick the final stitch to fit your own measurements perfectly, whether it be comfortable or a tight fit, whether it be a slim fit or a broad fit.

Smart Styling Guidance

Every garment has an individual QR code that will store personalized suggestions of bottoms, jewellery, shoes, and accessories to build a complete ensemble without any hassles.

Saree Simplified

Each saree will have a video guide on QR that shows various styles of how to wear the saree, fabric knowledge, and matching tips- and this makes grace simple on everyone.

A combination of Tradition and Technology

We integrate the tradition and innovation of Indian fabrics by incorporating a digital experience, both in the store and online.

Tailor Network Support

Our collaborative tailors bring the comfort of e-commerce with the luxury of custom workmanship in the form of accurate measurements and professional finishing.

Flexibility across all Segments

As value seekers to up-market consumers, we have deep mix selections of collections serving different tastes, events, and prices.

Partnering Tailors into our business

Concept Overview

Anukulanam will be a Buy-Stitch-Wear model in nature, with direct dealings with the customers and certified and competent tailors. Shoppers who buy semi-stitched apparel online or at the stores can: Post/set measurements, choice of tailor (recommended or selected by hand), Have clothes sewn, shipped and tailored to fit perfectly, all digitally monitored. This establishes an ecosystem that links the brand, the tailor and the customer together seamlessly.

Tailor Selection & Checking Process

Eligibility Criteria Minimum experience in stitching garments 4-5 years. Focus in one of the segments, such as ethnic wear, western wear, bridal. Established reputation of quality and punctuality.

Verification Process Identity Check

Aadhaar / PAN / GST (where required). Skill Test of Sample stitching/portfolio review. Portfolio Submission like Post pictures of previous work. Pilot Order with giving 2-3 test orders to test fit, finishing and turnaround. Customer Feedback Integration will matter to remain listed, tailors need to have at least 4 stars.

Tailor Onboarding Process

Step 1: Regional Recruitment

First with tailors in close proximity to brand outlets or high demand areas (urban clusters). Collaborate with local tailor associations or unions to source out certified professionals.

Step 2: Digital Onboarding

Make Customized Profiles with name, location, ratings, sample works, price and turnaround time. Integrate features like: Availability calendar Live booking/chat Video-based instructions.

Step 3: Training and technology Orientation

Organize practice training on the usage of the Anukulanam dashboard/app: Acceptance/rejection of orders, deliveries tracking, completion status update. Managing payment and ensuring digital communications.

Partnership Models

Model	Description	Benefits
Fixed Salary Model	Tailors receive a fixed monthly salary (₹15K–₹20K) depending on city and experience + incentives per stitch/order.	Reliable income; stronger brand loyalty.
Commission Model	Tailors earn per order (brand retains 10–20% commission).	High flexibility; motivates performance; scalable model for expansion.
Hybrid Model	Core in-house tailors on salary + extended network tailors on commission.	Balanced system ensuring consistency + scalability.

Incentives & Retention Plans

Free Listing Period: The early partners will enjoy a 6 months free listing.

Guaranteed Orders: Guaranteed minimum order flow by the local outlets.

Incentives on Performance: Bonuses that are given on the basis of customer rating and on-time deliveries.

Skills Recognition: Certified Tailor- badge due to the high-quality regular services.

Exclusive Tie-Ups: Partner tailors receive brand images on flyers, web site and local boards.

Technology & Logistics Integration

Platform Features

Tailor Matchmaking Algorithm: Matches depending on garment type, location of the customer, price, and urgency.

Style Filters: Buyers will be able to choose tailors based on their knowledge (ethnic, bridal, western, etc.).

Integrated Payment System: Tailor is paid automatically by confirmation of delivery.

Pickup–Delivery Chain:

Buyer purchases semi-stitched product.

Order being forwarded to tailor through partnered courier.

Once stitched the courier picks the completed outfit and delivers to the customer.

Local Advantage:

In case the tailor is within the premises of the customer, he can provide doorstep measurement and fitting services at a commissions fee.

Operations

Locations & Facilities

Deciding upon the location and facilities to be opted for should be done very specifically as it is not possible to alter it in near future. All the consequences and impact of business environment should be priorly studied well in advance.

Anukulanam Expansion Blueprint: Factory & Store Network Plan

Core Strategy: central production, local experience

The model must have a hub-and-spoke model.

Hub (Main factory / fulfilment unit): Centralized production and semi-stitch production unit.

Spokes (Store Outlets): Retail + experience centres within major and mid-tier cities where tailoring demand and ethnic wear consumption are very high.

Tailor Network Local micro-partners who have digital links to stores (cost of logistics is minimized).

Factory (Hub) Setup

Best Location: Surat, Gujarat

Why Surat?

The Textile Capital of India- the Center of fabrics, stitching units, and dyeing houses. Accessibility of human resources, raw material and customization shops.

Fabric wholesalers and printing/dyeing facilities are readily available (sourcing costs are 30 to 40 percent lower).

Good logistics network and accessibility through NH48, rail and air to big metros.

Reduced cost of industrial land as compared to the cost of land in Delhi, Mumbai, or Bengaluru. Promoting environment to small-scale garment MSMEs.

Factory Size & Setup

Space: 8,000-10,000 sq. ft. (may begin with 5,000 sq. ft.).

Facilities:

Textile storage/ quality control.

Part cut, partial sewing, tagging (semi-stitch).

Quality control unit & packaging unit.

Technology and logistics office (takes care of tailor matching and deliveries).

Approx. Installing Cost: 80 to 95 lakhs (mid-level automation).

Manpower: 25-30 workers and 10 supervisors at the beginning.

Capacity: 18,000-20,000 semi-stitched pieces/month.

Store Outlets (Spokes) Location Strategy

Tier	Example Cities	Target Segment	Reason for Selection
Tier 1	Ahmedabad, Pune, Bengaluru, Hyderabad	Value Seekers & Affluents	Higher disposable income, urban styling demand, fashion-conscious youth.
Tier 2	Rajkot, Vadodara, Indore, Nagpur, Coimbatore	Value Seekers & Conservatives	Affordable real estate, strong ethnic wear culture, lower competition.
Tier 3 (Phase 2)	Bhavnagar, Nashik, Jaipur, Kochi	Conservatives	Saree-heavy markets, cost-effective expansion, community marketing potential.

Store Setup Plan

Type	Area	Purpose	Ideal Location	Cost Estimate
Flagship Outlet (Tier 1)	800–1,200 sq. ft.	Experience + customization centre	Mall or high-street zone	₹25–30 lakhs (setup + interiors)
Compact Store (Tier 2)	400–700 sq. ft.	Display + tailoring integration	Market area / near colleges	₹12–15 lakhs
Shop-in-Shop Model	200–300 sq. ft.	Inside malls or multi-brand stores	Retail tie-ups	₹5–8 lakhs

Logistics & Tailor Network Integration

Move Surat as the key delivery point to deliver semi-stitches garments to the outlets in Gujarat and Maharashtra between 24-48 hours.

Start micro-hubs in South (Coimbatore) and North (Lucknow or Delhi NCR) later when volume is high.

Collaborate with the local courier startups on picking up, stitching, and delivering (to and from tailors).

Cost Efficiency Measures

Shared Infrastructure: Share part of the factory with associated small tailoring units in terms of partnership - saves on overheads.

Local Tailor Contracts: Rather than employing people everywhere, partner with local certified tailors through app (saves labour cost).

Digital-First Strategy: Have half the inventory (physical) in the stores; the rest online through digital catalogue connected to Surat warehouse.

Co-working Retail: Share space in boutiques or fashion stores in pilot cities in display corners, rather than full stores (low-risk entry).

Suggested Phased Rollout

Phase 1 which is 0 -12 months, Factory set-up (Surat), pilot stores (Ahmedabad, Rajkot, Pune) Validate supply chain, tailor network building, brand awareness.

Phase 2 which is 12-24 months, South and Central India Stores in Coimbatore, Hyderabad and Indore Regional growth and brand alliances.

Phase 3 which is 24-36 months base, Pan-India scale-up e-commerce and app scale-up Full-scale online-offline integration.

Marketing and Communicating Value

Two-Level Marketing Approach

Online Marketing

Influencer and Content Marketing.

Work with micro-influencers (5K - 20K followers) in fashion, lifestyle and body-positivity segments. Promote Before Tailoring vs After Fit transformation reels with the hashtag of **#AnukulanamFitThatMatters**. Use short videos of stories telling about the features of QR styling, saree wearing and personalization features.

Campaigns of Co-Creation in Community

Conduct an **#DesignWithAnukulanam** promotion that asks the customers to collaboratively design, print, or pattern by using polls and contests. Present winning designs in the season collections and create emotional connection and brand ownership.

Direct Digital Advertising

Use Instagram, Facebook and Google Display Ads targeting Women (20-40 years) semi-stitched kurtas. Men (20 - 40 years) semi-stitched shirts. Women (25 - 45 years) in sarees and tutorials. Target Tier-1 and Tier-2 cities with geo-targeted advertisements that focus on custom fit and no premium pricing.

Website & App Optimization

Deeply integrate an AI Fit Profile System where users enter measurements, get recommendations on fits. Interactive, Scan to Style, feature with accessory and drape recommendations. Provide loyalty points with each purchase and referral.

Local & Store Marketing

Tailor Partnerships

Establish a partnership with the local tailoring stores. Display co-branded boards: Get Stitched Here and get 10 percent off at Anukulanam. Give referral commissions of 25-5 percent of every referral that is converted.

Local Promotions and Events Launch Event / Fashion Show

Theme like “Fit That Matters or Har Dhage Mein Kahani. Display semi-stitched clothes that are being sewed by tailors so as to show accuracy. Collaborate with colleges, modelling schools and local designers on community-based runway shows. Hold Styling Workshops on how to Match Sarees, Jewellery, and Accessories through your QR based styling system.

Traditional Advertising

Ads in newspapers in the festival seasons in the regionals, malls, college, office flyers and posters. High traffic billboards with catchy copy such as: “Between Semi-Stitched and Self-Fit we got you covered Only at Anukulanam.

Communicating Core Value

Customer Segment	Value Message	Communication Channel
Value Seekers (20–40 yrs)	“Perfect fit, affordable style.” Emphasize comfort, budget-friendly elegance, and customization.	Instagram ads, influencer reels, college events, referral programs.
Conservatives (35–60 yrs)	“Tradition made simpler.” Highlight QR saree tutorials, comfort drapes, and timeless designs.	Newspaper features, saree workshops, in-store demos.
Affluents (25–45 yrs)	“Luxury that understands you.” Focus on craftsmanship, premium sarees, and exclusive experiences.	Invite-only previews, influencer collaborations, fashion shows.

Customer Retention & Loyalty

Personalized Communication: Send QR-based styling recommendations for new purchases via WhatsApp or Email.

Festive Campaigns: “Anukulanam Parivar Offer” where offer family discounts or group fittings during festivals and weddings.

Financial Estimates (Cost Structure)

Anukulanam Projected Profit & Loss Statement

Particulars	FY 2024–25	FY 2025–26	FY 2026–27
Revenue (Sales)	12.5 Cr	19.5 Cr	28.5 Cr
Direct Costs (fabric, stitching, logistics, tailor commissions, packaging)	6.0 Cr	8.8 Cr	12.5 Cr
Gross Margin	6.5 Cr	10.7 Cr	16.0 Cr
Gross Margin %	52%	55%	56%
Operating Expenses			

Factory & Warehouse Operations (<i>rent, utilities, maintenance</i>)	1.3 Cr	1.5 Cr	1.8 Cr
Machinery Depreciation (<i>fixed asset depreciation</i>)	0.25 Cr	0.22 Cr	0.20 Cr
Store Operations (3→6 outlets)	1.1 Cr	1.6 Cr	2.0 Cr
Marketing & Promotions	0.5 Cr	0.7 Cr	0.9 Cr
Tech Platform (<i>app maintenance, server, updates</i>)	0.5 Cr	0.45 Cr	0.50 Cr
Subtotal – Operating Expenses	3.65 Cr	4.47 Cr	5.40 Cr
Salaries & Employee Expenses			
Tailors & Staff Salaries	0.9 Cr	1.2 Cr	1.5 Cr
Employee Related Expenses (training, benefits)	0.3 Cr	0.4 Cr	0.5 Cr
Total Operating Expenses	4.85 Cr	6.07 Cr	7.40 Cr
Operating Income (EBIT)	1.65 Cr	4.63 Cr	8.60 Cr
Interest Expense	0.22 Cr	0.18 Cr	0.15 Cr
Depreciation & Amortization (machinery + store fixtures)	0.40 Cr	0.35 Cr	0.30 Cr
Net Operating Income (PBT)	1.03 Cr	4.10 Cr	8.15 Cr
Income Taxes (@22%)	0.23 Cr	0.90 Cr	1.80 Cr
Total Expenses (Direct + Operating + Interest + Tax)	11.73 Cr	15.33 Cr	20.65 Cr
Net Profit / Sales	0.80 Cr	3.20 Cr	6.35 Cr
Net Profit Margin %	6.4%	16.4%	22.3%

Anukulanam Projected Balance Sheet

Particulars	FY 2024– 25	FY 2025– 26	FY 2026– 27
Assets			
Non-Current Assets			
Tangible Fixed Assets (Factory, Machinery, Store Interiors)	2.50	2.30	2.10
Intangible Assets (App, Software, Branding)	0.50	0.45	0.40
Accumulated Depreciation	(0.40)	(0.75)	(1.05)
Net Fixed Assets	2.60	2.00	1.45
Capital Work in Progress (Future Store Expansion / Tech Upgrade)	0.25	0.40	0.55
Total Non-Current Assets (A)	2.85	2.40	2.00
Current Assets			
Inventory (Semi-Stitched Stock + Fabric)	1.20	1.70	2.30
Trade Receivables (Credit Sales, B2B)	0.80	1.20	1.60
Cash & Bank Balances	0.60	1.60	3.20
Short-Term Investments (Deposits, FD)	0.25	0.45	0.75
Other Current Assets (Advances, Prepaid Expenses)	0.30	0.35	0.45
Total Current Assets (B)	3.15	5.30	8.30
Total Assets (A + B)	6.00 Cr	7.70 Cr	10.30 Cr
Liabilities & Equity			
Shareholders' Equity			
Share Capital (Founder + Investors)	3.00	3.00	3.00
Retained Earnings (Accumulated Profits)	0.80	2.80	5.30
Total Equity (C)	3.80	5.80	8.30
Non-Current Liabilities			

Long-Term Loans (Machinery, Setup Financing)	1.50	1.20	0.90
Lease Obligations (Factory, Stores)	0.20	0.25	0.25
Total Non-Current Liabilities (D)	1.70	1.45	1.15
Current Liabilities			
Trade Payables (Suppliers, Tailors, Logistics)	0.30	0.35	0.45
Short-Term Borrowings (Working Capital Line)	0.10	0.10	0.15
Accrued Expenses & Provisions (Taxes, Bonus, etc.)	0.10	0.10	0.25
Total Current Liabilities (E)	0.50	0.55	0.85
Total Liabilities (D + E)	2.20	2.00	2.00
Total Liabilities + Equity (C + D + E)	6.00 Cr	7.80 Cr	10.30 Cr

Key Ratios & Insights

Metric	FY 2024–25	FY 2025–26	FY 2026–27
Current Ratio	3.15 / 0.50 = 6.3	5.30 / 0.55 = 9.6	8.30 / 0.85 = 9.8
Debt-to-Equity Ratio	1.70 / 3.80 = 0.45	1.45 / 5.80 = 0.25	1.15 / 8.30 = 0.14
Return on Equity (ROE)	0.80 / 3.80 = 21%	2.80 / 5.80 = 48%	5.30 / 8.30 = 64%

Conclusion

Anukulanam represents a visionary step in the evolution of India's textile and apparel industry, where tradition meets technology to deliver personalization, comfort, and style. By addressing real consumer challenges such as imperfect fits, lack of styling awareness, and saree draping difficulties, the brand creates a seamless solution through semi-stitched garments, digital tailoring integration, and QR-based styling guidance. Supported by a robust operational framework, a scalable factory hub in Surat, and tech-driven store networks, Anukulanam is positioned to achieve sustainable profitability and strong market penetration. Its hybrid model—combining craftsmanship with customization—ensures both economic and social value by empowering local tailors while enhancing customer satisfaction. With promising financial growth, ethical production, and a deep focus on customer experience, Anukulanam stands poised to redefine modern Indian fashion with innovation stitched in every thread.