



BRAND CONCEPTS LIMITED

CIN – L51909MP2007PLC066484

140/2/2, Musakhedi Square, Ring Road, Indore 452001 (M.P) INDIA

Phone: 91-731-4223000, Fax- 4221222/444

Email: info@brandconcepts.in

23/11/2023

Listing Department
BSE Limited
Phiroze Jeejeebhoy Towers
Dalal Street
Mumbai – 400001

Listing Department
The National Stock Exchange of India Limited
Exchange Plaza, Bandra Kurla Complex
Bandra (East)
Mumbai – 400051

Scrip Code: 543442

Symbol: BCONCEPTS

Sub: Application under Regulation 37 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 for the proposed Scheme of Amalgamation (Scheme) of IFF Overseas Private Limited (“Transferor Company”) with Brand Concepts Limited (“Transferee Company”) and their respective shareholders and creditors under Sections 230 to 232 and other applicable provisions of the Companies Act, 2013 (including any statutory modifications or re-enactments or amendments thereof) and rules made thereunder

The financial details of the Transferee Company i.e., Brand Concepts Limited is as follows:

Name of the Company: Brand Concepts Limited

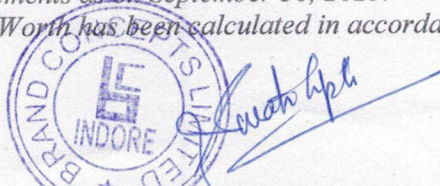
(Rs. in Crores, unless specified

otherwise)

Particulars ¹	For the half year ended Sep 30, 2023 Limited Review	As per last Audited Financial Year 2022-23	1 year prior to the last Audited Financial Year 2021-22	2 years prior to the last Audited Financial Year 2020-21
Equity Paid up Capital	11.11	10.58	10.58	10.58
Reserves and surplus	40.36	17.44	7.79	7.07
Carry forward losses	0	0	7.81	8.57
Net Worth ²	51.47	28.02	18.37	17.65
Miscellaneous Expenditure	0	0	0	0
Secured Loans	25.74	25.20	23.69	22.54
Unsecured Loans	0.09	0.13	0.95	6.91
Fixed Assets	24.02	15.33	9.89	7.30
Income from Operations	126.99	163.22	86.17	42.79
Total Income	127.72	163.60	86.77	43.89
Total Expenditure	117.52	150.38	85.72	52.89
Profit before Tax	10.20	13.45	1.05	(8.57)
Profit after Tax	6.72	10.16	0.69	(6.10)
Cash profit	9.26	13.61	3.19	(3.31)
EPS (INR/share)	6.41	9.60	0.72	(5.95)
Book value (INR/share) ³	46.33	26.48	17.36	16.68

Notes:

- The above information is on the basis of audited standalone financial statements of Transferee Company for the financial years ended March 31, 2023, 2022 and 2021 and limited reviewed six months financial statements as on September 30, 2023.
- Net Worth has been calculated in accordance with Section 2(57) of the Companies Act, 2013.





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3. *Book Value is calculated by dividing net-worth, calculated as above, by the number of equity shares of the Transferee Company outstanding on such date.*

Thanking You

Yours Truly

For Brand Concepts Limited


Company Secretary & Compliance Officer
Swati Gupta

23/11/2023

Listing Department
BSE Limited
Phiroze Jeejeebhoy Towers
Dalal Street
Mumbai – 400001

Listing Department
The National Stock Exchange of India Limited
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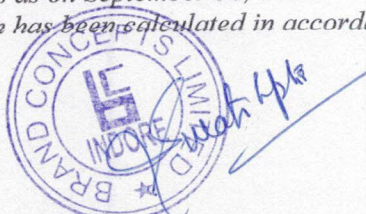
The financial details of the Transferee Company i.e., Brand Concepts Limited is as follows:
Name of the Company: Brand Concepts Limited

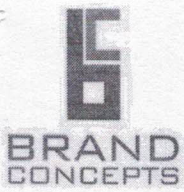
(Rs. in Crores, unless specified otherwise)

Particulars ¹	For the half year ended Sep 30, 2023 Limited Review	As per last Audited Financial Year 2022-23	1 year prior to the last Audited Financial Year 2021-22
Equity Paid up Capital	11.11	10.58	10.58
Reserves and surplus	39.89	17.04	7.66
Carry forward losses	0	0	7.94
Net Worth ²	51.00	27.62	18.24
Miscellaneous Expenditure	0	0	0
Secured Loans	25.74	25.20	23.69
Unsecured Loans	0.09	0.13	0.95
Fixed Assets	24.02	15.33	9.89
Income from Operations	126.99	163.22	86.17
Total Income	127.72	163.60	86.77
Total Expenditure	117.52	150.38	85.72
Profit before Tax	10.20	13.45	1.05
Profit after Tax	6.72	10.16	0.69
Cash profit	9.26	13.61	3.19
EPS (INR/share)	6.31	9.36	0.54
Book value (INR/share) ³	45.90	26.11	17.24

Notes:

- The above information is on the basis of audited consolidated financial statements of Transferee Company for the financial years ended March 31, 2023, 2022 and 2021 and limited reviewed six months financial statements as on September 30, 2023.
- Net Worth has been calculated in accordance with Section 2(57) of the Companies Act, 2013.





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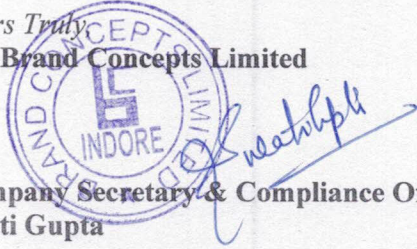
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3. *Book Value is calculated by dividing net-worth, calculated as above, by the number of equity shares of the Transferee Company outstanding on such date.*

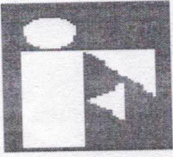
Thanking You

Yours Truly

For Brand Concepts Limited



Company Secretary & Compliance Officer
Swati Gupta



IFF OVERSEAS PVT.LTD.
(CIN : U51102MP1994PTC008165)

Ring Road, Square Musakhedi, Indore - 452001 (M.P.) India.
Tel. : + 91-731-4221233,4223000 Fax : + 91-731-4223000, 2403611

23th November, 2023

Listing Department
BSE Limited
Phiroze Jeejeebhoy Towers
Dalal Street
Mumbai – 400 001

Listing Department
The National Stock Exchange of India Limited
Exchange Plaza, Bandra Kurla Complex
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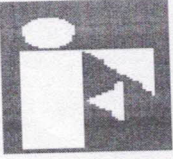
The financial details of the Transferor Company i.e., IFF Overseas Private Limited is as follows:
Name of the Company: IFF Overseas Private Limited

(Rs. in Crores, unless specified otherwise)

Particulars ¹	For the half year ended Sep 30, 2023 Audited	As per last Audited Financial Year 2022-23	1 year prior to the last Audited Financial Year 2021-22	2 years prior to the last Audited Financial Year 2020-21
Equity Paid up Capital	4.25	4.25	4.25	4.25
Reserves and surplus	5.17	4.02	-5.94	-3.86
Carry forward losses	Nil	Nil	6.70	4.61
Net Worth ²	9.42	8.27	-1.69	0.39
Miscellaneous Expenditure	Nil	Nil	Nil	Nil
Secured Loans	7.92	7.70	6.16	5.95
Unsecured Loans	3.29	1.92	9.92	8.87
Fixed Assets	5.22	3.39	2.99	3.20
Income from Operations	28.32	49.16	24.41	14.46
Total Income	28.61	60.28	25.06	14.88
Total Expenditure	27.06	49.47	27.23	21.00
Profit before Tax	1.55	10.80	-2.17	-6.11
Profit after Tax	1.14	9.97	-2.08	-4.61
Cash profit	1.44	10.55	-1.47	-3.87
EPS (INR/share)*	2.68	23.46	-4.90	-10.84
Book value (INR/share) ³	22.16	19.46	-3.98	-0.92

For IFF Overseas Pvt. Ltd.

Director



IFF OVERSEAS PVT.LTD.
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Notes:

1. *The above information is on the basis of audited financial statements of Transferor Company for the six months period ended September 30, 2023 and the financial years ended March 31, 2023, 2022 and 2021.*
2. *Net Worth has been calculated in accordance with Section 2(57) of the Companies Act, 2013.*
3. *Book Value is calculated by dividing net-worth, calculated as above, by the number of equity shares of the Transferee Company outstanding on such date.*

Thanking You

Yours Truly,

For IFF Overseas Private Limited

For IFF Overseas Pvt. Ltd.

Prateek Maheshwari
(Director)
DIN:00039340

Director