

23/11/2023

**Listing Department**

**BSE Limited**

Phiroze Jeejeebhoy Towers  
Dalal Street  
Mumbai – 400001

**Scrip Code: 543442**

**Listing Department**

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

**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

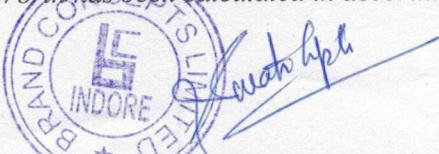
(Rs. in Crores, unless specified

otherwise)

Particulars <sup>1</sup>	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 <sup>2</sup>	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) <sup>3</sup>	46.33	26.48	17.36	16.68

**Notes:**

1. 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.
2. Net Worth has been calculated in accordance with Section 2(57) of the Companies Act, 2013.





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

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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



Swati Gupta

Company Secretary & Compliance Officer  
Swati Gupta

23/11/2023

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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 <sup>1</sup>	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 <sup>2</sup>	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) <sup>3</sup>	45.90	26.11	17.24

**Notes:**

1. 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.
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 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**

23<sup>th</sup> November, 2023

**Listing Department**

**BSE Limited**

Phiroze Jeejeebhoy Towers  
Dalal Street  
Mumbai – 400 001

**Listing Department**

**The National Stock Exchange of India Limited**  
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**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 Transferor Company i.e., IFF Overseas Private Limited is as follows:

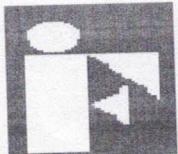
**Name of the Company:** IFF Overseas Private Limited

**(Rs. in Crores, unless specified otherwise)**

Particulars <sup>1</sup>	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 <sup>2</sup>	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) <sup>3</sup>	22.16	19.46	-3.98	-0.92

For IFF Overseas Pvt. Ltd.

Director



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

**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