



BRAND CONCEPTS LIMITED

CIN – L51909MP2007PLC066484
4th Floor UNO Business Park, Indore Bypass Road, Opposite Sahara City,
Bicholi Mardana, Indore, Madhya Pradesh, India, 452016
Phone: 91-731-4223000, Fax- 4221222/444
Email: info@brandconcepts.in

Date: 31st August, 2024

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

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

Symbol: BCONCEPTS

Scrip Code: 543442

Sub: Notice of the Meeting of the Shareholders of Brand Concepts Limited convened as per directions of Hon'ble National Company Law Tribunal, Indore Bench ("NCLT) in the matter of Scheme of Arrangement between IFF Overseas Private Limited ("Transferor Company"), and Brand Concepts Limited ("Transferee Company") under Sections 230 to 232 and Section 66 and other applicable provisions of the Companies Act, 2013 read with the rules framed thereunder ("Act") and all other applicable rules and regulations, (hereinafter referred to as the "Scheme")

Ref: Regulations 30 of the SEBI (Listing Obligations & Disclosures Requirements) Regulations, 2015.

Dear Sir/Madam,

Pursuant to Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, in the Company Application no. CA(CAA) 04 OF 2024 for convening meeting of the equity shareholders of Brand Concepts Limited through Video Conference ("VC")/Other Audio-Visual Means ("OAVM"), please find enclosed herewith the copy of the Notice of NCLT convened meeting of the equity shareholders of Brand Concepts Limited, on Friday, 4th day of October, 2024 at 11:00 a.m. (1100 hours) IST, through VC / OAVM for the purpose of considering, and, if thought fit, approve, with or without modification(s), the arrangement embodied in the Scheme. As per the directions of the NCLT, a Meeting of the Equity Shareholders of the Company is being convened through VC/OAVM mode, in compliance with the provisions of the Companies Act, 2013 ('Act') and related Rules, read with the applicable general circulars issued by the Ministry of Corporate Affairs, Regulation 44 and other provisions of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ('SEBI Listing Regulations'), applicable SEBI Circulars and Secretarial Standard on General Meetings as issued by the Institute of Company Secretaries of India.

We hereby enclose a copy of the Notice convening the Meeting along with the Statement under Section(s) 102, 230 to 232 and other applicable provisions of the Act read with Rule 6 of the Companies (Compromises, Arrangements and Amalgamations) Rules, 2016, SEBI Listing Regulations and applicable SEBI Circulars (together referred to as 'Notice'). The related Annexures are available on the website of the Company at <https://www.brandconcepts.in/>. The Notice of the Meeting along with Annexures is being sent to the Equity Share holders



BRAND CONCEPTS LIMITED

CIN – L51909MP2007PLC066484

4th Floor UNO Business Park, Indore Bypass Road, Opposite Sahara City,
Bicholi Mardana, Indore, Madhya Pradesh, India, 452016

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

Email: info@brandconcepts.in

whose names appears in the record of the Company as on Friday August 23, 2024. In compliance with the provisions of the Companies Act, 2013 read with the relevant rules made there under and SEBI Listing Regulations, the Company is providing e-voting (including remote e-voting and e-voting at the meeting) facility to its Equity Shareholders, to exercise their right to vote on the resolutions forming part of the Notice of NCLT convened Meeting. The Company has availed the services of Central Depository Services (India) limited, to provide the facility of casting votes by its Equity shareholders using remote e-voting /e-voting system as well as to enable the Equity shareholders of the Company to attend and participate in the Meeting through VC/OAVM. In compliance with provision of Section 108 of the Companies Act, 2013 and Rule 20 of the Companies (Management & Administration) Rules, 2014 read with Regulation 44 of the SEBI Listing Regulations, the Company has scheduled Friday, September 27th, 2024 as the cut-off date to determine the entitlement of the Equity shareholders to cast their vote electronically in respect of the businesses to be transacted as per the Notice and to attend the meeting.

Cut-off date to record the entitlement of the Equity shareholders to cast their vote electronically. Friday, September 27, 2024

The detailed instructions for joining the Meeting through VC/OAVM, manner of casting vote through remote e-voting/e-voting and registration of e-mail address of the Equity shareholders for the Meeting are provided in the Notice. A copy of the said Notice is available on the website of the Company at <https://www.brandconcepts.in/> and on the website of Central Depository Services (India) limited at <https://www.evotingindia.com/>. Additionally, the Notice is also available on the website of the stock exchanges where equity shares of the Company are listed i.e., BSE Limited at www.bseindia.com and National Stock Exchange of India Limited at www.nseindia.com.

You are requested to kindly take the above on record.

Thanking You,

Yours Sincerely,

For Brand Concepts Limited,

Swati Digitally signed
by Swati Gupta
Date:
Gupta 2024.10.03
21:28:51 +05'30'

Swati Gupta

Company Secretary and Compliance Officer

Mem No. A33016

NOTICE – EQUITY SHAREHOLDERS



**NOTICE CONVENING MEETING OF THE EQUITY SHAREHOLDERS OF BRAND
CONCEPTS LIMITED**

**Before the National Company Law Tribunal
Indore Bench
CA(CAA)/4(MP)2024**

In the matter of the Companies Act, 2013;

And

In the matter of the Provisions of Sections 230-232 read with other relevant provisions of the Companies Act, 2013;

And

In the matter of IFF Overseas Private Limited and Brand Concepts Limited;

And

In the matter of the Scheme of Amalgamation of IFF Overseas Private Limited (“Transferor Company”) with Brand Concepts Limited (“Transferee Company”) and their respective shareholders and creditors;

IFF OVERSEAS PRIVATE LIMITED,

(CIN: U51102MP1994PTC008165)

a Company incorporated under the provisions of the Companies Act, 1956 and having its registered office at Ring Road Square, Musakhedi, Indore, Madhya Pradesh – 452001 IN.

.... Transferor/Applicant Company

BRAND CONCEPTS LIMITED

(CIN: L51909MP2007PLC066484)

a Company incorporated under the provisions of the Companies Act, 1956 and having its registered office at 4th Floor, UNO Business Park, Indore Bypass Road, Opposite Sahara City, Bicholi Mardana, Indore, Madhya Pradesh – 452016 IN.

.... Transferee/Applicant Company

MEETING OF EQUITY SHAREHOLDERS

OF

BRAND CONCEPTS LIMITED

(convened pursuant to the Order dated 21st August, 2024 amended on 23rd August, 2024 passed by the National Company Law Tribunal, Bench at Indore)

MEETING:

Day	Friday
Date	4th October 2024
Time	11.00 a.m. (1100 hours) IST
Mode of meeting	Through Video Conferencing / Other Audio -Visual Means
Cut-off date for e-voting	Friday, 27th September, 2024
Remote e-voting Start Date and Time	Monday, 30th September, 2024 at 9.00 a.m. (0900 hours) IST
Remote e-voting End Date and Time	Thursday, 3rd October, 2024 at 5.00 p.m. (1700 hours) IST
E-voting through VC facility shall also be available to the equity shareholders of the Brand Concepts Limited during the meeting.	

INDEX

Sr. No.	Contents	Annexures	Page No.
1	Notice convening the meeting of the equity shareholders of Brand Concepts Limited under the directions of the Hon'ble National Company Law Tribunal, Indore Bench at Indore/ the provisions of Section 230-232 of the Companies Act, 2013 read with Rule 6 of the Companies (Compromises, Arrangements and Amalgamations) Rules, 2016		A- Q
2	Explanatory Statement under Sections 230 (3), 232(1) and (2) and 102 of the Companies Act, 2013 read with Rule 6 of the Companies (Compromises, Amalgamations and Amalgamations) Rules, 2016		AA- BBB
3	Scheme of Amalgamation of IFF Overseas Private Limited with Brand Concepts Limited and their respective shareholders and creditors ("the Scheme") pursuant to the provisions of Sections 230-232 of the Companies Act, 2013 and the other applicable provisions thereof and applicable rules thereunder	1	1-24
4	Valuation Report / Share Exchange ratio report dated 08/11/2023 and 18/12/2023 issued by Mr. Abhinav Agrawal, Registered Valuer having Registration Number IBBI/RV/06/2019/12564.	2	25-61
5	Fairness opinion dated 09/11/2023 issued by Sundae Capital Advisors Private Limited	3	62-68
6	Copy of Pricing Certificate on proposed preferential allotment by Fadnis & Gupte LLP Auditors dated 23/11/2023.	4	69-73
7	No Complaints Report dated 14th December 2023, submitted by Brand Concepts Limited to BSE Limited and NSE Limited	5 (colly)	74
8	Copy of observation letter/NOC dated 03-05-2024 of BSE Limited and NSE Limited	6 (colly)	75-81

9	Report adopted by the Board of Directors of Brand Concepts Limited in its meeting held on 28 th May, 2024 pursuant to the provisions of Section 232(2)(C) of the Companies Act, 2013	7	82-86
10	Report adopted by the Board of Directors of IFF Overseas Private Limited in its meeting held on 23rd April, 2024 pursuant to the provisions of Section 232(2)(C) of the Companies Act, 2013	8	87-91
11	Audited standalone and consolidated Financial Results of Brand Concepts Limited for the year ended 31 st March 2024	9	92-181
12	Audited Report of IFF Overseas Private Limited for the year ended 31 st March 2023	10	182-213
13	Provisional Financial Results of IFF Overseas Private Limited for the year ended 31 st March 2024	11	214-219
14	Abridged prospectus of IFF Overseas Private Limited, Transferor Company in the format as prescribed in Part E of Schedule VII of Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018 as amended, read with SEBI Master Circular No. SEBI/HO/CFD/POD- 2/P/CIR/2023/93 dated June 20, 2023 (as amended).	12	220-232
15	Note in respect of details of ongoing adjudication & recovery proceedings, prosecution initiated and all other enforcement action taken, if any, against Transferee Company and its promoters and directors and also against Transferor Company.	13	233-235
16	Copy of the details of assets and liabilities of Transferor Company that are being transferred to the Transferee Company on account of merger	14	236
17	Post Merger Balance Sheet of the Transferee Company	15	237-242

The Notice of the Meeting, Statement under Sections 102, 230 to 232 and other applicable provisions of the Companies Act, 2013 and Rule 6 of the Companies (Compromises, Arrangements and Amalgamations) Rules, 2016, SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with applicable SEBI Circulars and Annexure 1 to Annexure 17 (page nos. 37 to 328) constitute a single and complete set of documents and should be read in conjunction with each other, as they form an integral part of this document.

The following documents will be available for inspection by the Unsecured Creditor of BCL at its registered office at 4th Floor, UNO Business Park, Indore Bypass Road, Opposite Sahara City, Bicholi Mardana, Indore, Madhya Pradesh – 452016 IN, between 11:00 am to 01:00 pm on all days (except Saturdays, Sundays and public holidays) up to the date of the meeting:.

**BEFORE THE NATIONAL COMPANY LAW TRIBUNAL,
BENCH AT INDORE
CA(CAA)/4(MP)2024**

In the matter of the Companies Act, 2013;

And

In the matter of the Provisions of Sections 230-232 read with other relevant provisions of the Companies Act, 2013;

And

In the matter of IFF Overseas Private Limited and Brand Concepts Limited;

And

In the matter of the Scheme of Amalgamation of IFF Overseas Private Limited (“Transferor Company”) with Brand Concepts Limited (“Transferee Company”) and their respective shareholders and creditors;

IFF OVERSEAS PRIVATE LIMITED,

(CIN: U51102MP1994PTC008165)

a Company incorporated under the provisions of the Companies Act, 2013 and having its registered office at Ring Road Square, Musakhedi, Indore, Madhya Pradesh – 452001 IN.

.... TRANSFEROR/APPLICANT COMPANY

BRAND CONCEPTS LIMITED

(CIN: L51909MP2007PLC066484)

a Company incorporated under the provisions of the Companies Act, 2013 and having its registered office at 4th Floor, UNO Business Park, Indore Bypass Road, Opposite Sahara City, Bicholi Mardana, Indore, Madhya Pradesh – 452016 IN.

.... TRANSFEEE/APPLICANT COMPANY

Form CAA2

[Pursuant to Section 230(3) and Rule 6 of the Companies (Compromises, Arrangements and Amalgamation) Rules, 2016]

NOTICE CONVENING THE MEETING OF THE EQUITY SHAREHOLDERS OF BRAND CONCEPTS LIMITED

To,
**The Equity Shareholders of
Brand Concepts Limited (“Transferee Company”)**

NOTICE is hereby given that by an order dated 21st August, 2024 amended on 23rd August, 2024 (the "Order"), the Hon'ble National Company Law Tribunal, Bench at Indore ("NCLT") has directed a meeting to be held of the equity shareholders of Brand Concepts Limited, the Transferee Company for the purpose of considering, and if thought fit, approving, with or without modification(s), the Scheme of Amalgamation of IFF Overseas Private Limited with Brand Concepts Limited and their respective shareholders and creditors ("**Scheme**") pursuant to the provisions of Sections 230 to 232 of the Companies Act, 2013 and the other applicable provisions thereof and applicable rules thereunder.

In pursuance of the said Order and as directed therein further notice is hereby given that a meeting of the equity shareholders of the Transferee Company will be held **on Friday, 4th day of October, 2024 at 11:00 a.m. (1100 hours) IST** through Video Conference ("VC")/ Other Audio-Visual Means ("OAVM") ("Meeting") in compliance with the applicable provisions of the Companies Act, 2013 ("Companies Act"), General Circular No.14/2020 dated 8th April, 2020, No.17/2020 dated 13 April 2020, No.22/2020 dated 15 June 2020, No.33/2020 dated 28 September 2020, No.39/2020 dated 31 December 2020, No. 10/2021 dated 23 June 2021, No. 20/2021 dated 08 December 2021 and **No. 03/2022 dated 05 May 2022**, General Circular No.70/2022 dated December 28, 2022 and General Circular No. 09/2023 dated September 25, 2023 (collectively hereinafter referred to as the '**MCA Circulars**'), the Secretarial Standard on General Meetings issued by the institute of Company Secretaries of India (SS-2) and Circulars No. SEBI/HO/CFD/CMD1/CIR/P/2020/79 dated May 12, 2020, No. SEBI/HO/CFD/CMD2/CIR/P/2021/11 dated January 15, 2021, No. SEBI/HO/CFD/CMD2/CIR/P/2022/62 dated **May 13, 2022**, SEBI/HO/CFD/PoD2/CIR/P/2023/120 dated July 11, 2023 and SEBI/HO/CFD/CFD-PoD-2/P/CIR/2023/167 dated October 07, 2023 and other such circulars (collectively hereinafter referred to as the '**Circulars issued by SEBI**') and the said Equity Shareholders are requested to attend the Meeting. At the Meeting, the following resolution will be considered and if thought fit, be passed with or without modification(s):-

SPECIAL BUSINESS:

1. Approval of Scheme of Amalgamation of IFF Overseas Private Limited ("Transferor Company") with Brand Concepts Limited ("Transferee Company") and their respective shareholders and creditors under Sections 230 to 232 of the Companies Act, 2013

The equity shareholders are requested to consider, and if thought fit, with or without modification(s), pass the following Resolution with requisite majority:

"RESOLVED THAT pursuant to the provisions of Sections 230 to 232 and other applicable provisions of the Companies Act, 2013 (hereinafter referred to as 'the Act') read with the Companies (Compromises, Arrangements and Amalgamations) Rules, 2016 and any other rules, circulars, and notifications made thereunder (including any statutory modification or re-enactment thereof for the time being in force), Section 2(1B) of the Income-tax Act, 1961, the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (including any statutory modification or re-enactment thereof for the time being in force), read with the Securities and Exchange Board of India Master Circular No. SEBI/HO/CFD/POD 2/P/CIR/2023/93 dated June 20, 2023 and duly amendment thereof from time to time and other applicable circulars issued by the Securities and Exchange Board of India from time to time (including any statutory modification or re-enactment thereof for the time being in force), the observation letter/No-objection letter issued by each of the BSE Limited and the National Stock Exchange of India Limited respectively, dated 03rd May, 2024 respectively and subject to the provisions of the Memorandum of Association and Articles of Association of BRAND CONCEPTS LIMITED ('Company') and subject to the approval of the Hon'ble National Company Law Tribunal, Indore Bench (hereinafter referred as the 'Hon'ble Tribunal'/NCLT') and subject to such other approvals, permissions and sanctions of regulatory and other authorities or Tribunals, as may be necessary and subject to such conditions and modifications as may be prescribed or imposed by the NCLT or any other regulatory or other authorities, while granting such consents, approvals and permissions, which may be agreed to by the Board of Directors of the Company (hereinafter referred to as the "Board", which term shall be deemed to mean and include one or more committee(s) constituted/to be constituted by the Board or any person(s) which the Board may nominate to exercise its powers including the powers conferred by this resolution), the Amalgamation embodied in the Scheme of Amalgamation of IFF Overseas Private Limited with Brand Concepts Limited and their respective shareholders and creditors ("**Scheme**") as enclosed with this Notice of the NCLT convened Meeting of **the equity shareholders**, be and is hereby approved.

RESOLVED FURTHER THAT the Board of the Company be and is hereby authorized to do all such acts, deeds, matters and things, as it may, in its absolute discretion deem requisite, desirable, appropriate or necessary to give effect to this resolution and effectively implement the amalgamation embodied in the Scheme and to accept such modifications, amendments, limitations and/or conditions, if any, which may be required and/or imposed by the NCLT while sanctioning the amalgamation embodied in the Scheme or by any Statutory/Regulatory Authorities under law, or as may be required for the purpose of resolving any questions or doubts or difficulties that may arise including passing of such accounting entries and/or making such adjustments in the books of accounts as considered necessary in giving effect to the Scheme, as the Board may deem fit and proper without being required to seek any further approval of the equity shareholders and the equity shareholders shall be deemed to have given their approval thereto expressly by authority under this Resolution and the Board be and is hereby further authorized to execute such further deeds, documents and writings that maybe considered necessary, make necessary filings and carry out any or all activities for the purpose of giving effect to these resolutions and implementation of the Scheme.

RESOLVED FURTHER THAT the Board may delegate all or any of its powers herein conferred to any Director(s) and/or officer(s) of the Company, to give effect to this resolution, if required, as it may in its absolute discretion deem fit, necessary or desirable, without any further approval from **Equity Shareholders of the Company.**”

TAKE FURTHER NOTICE that since this Meeting is held, pursuant to the Order passed by the NCLT, through VC/OAVM, physical attendance of the Equity Shareholders has been dispensed with. Accordingly, the facility for appointment of proxies by the Equity Shareholders will not be available for the present Meeting and hence, the Proxy Form and Attendance Slip are not annexed to this Notice. However, in pursuance of Section 113 of the Companies Act, authorized representatives of institutional/corporate Equity Shareholders may be appointed for the purpose of voting through remote e-voting, for participation in the Meeting through VC/OAVM facility and e-voting during the Meeting provided that such Equity Shareholders sends a scanned copy (PDF/JPG Format) of its board or governing body resolution/authorization etc., authorizing its representative to attend the Meeting through VC/OAVM on its behalf, vote through e-voting during the Meeting and/ or to vote through remote e-voting.

TAKE FURTHER NOTICE that each equity shareholder can opt for only one mode of voting i.e., either e-voting at the Meeting or through Remote e-voting. In case of Equity Shareholder cast votes by Remote e-voting, as aforesaid, the concerned Equity Shareholder will nevertheless be entitled to attend the Meeting and participate in the discussions in the Meeting but will not be entitled to vote again during the Meeting. In case of equity shareholders exercising their right to vote via both modes, i.e., casting of vote by Remote E-voting and at the Meeting, then vote cast through Remote E-voting shall prevail over voting by the said equity shareholder at the Meeting and the vote cast at the Meeting shall be treated as invalid. Once the vote on a resolution is cast by a Member, the Member shall not be allowed to change it subsequently. The instructions for E-voting at the Meeting and Remote e-voting are appended to the notice. In case of Remote E-voting, the votes should be cast in the manner described in the instructions during the Remote E-voting Period.

TAKE FURTHER NOTICE that

- a) In compliance with the provisions of (i) MCA Circulars; (ii) Sections 108 and 230 of the Companies Act read with the rules framed thereunder; (iii) Regulation 44 and other applicable provisions of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended and (iv) Securities and Exchange Board of India Master Circular No. SEBI/HO/CFD/POD-2/P/CIR/2023/93 dated June 20, 2023, the Company has provided the facility of voting by remote e-voting and e-voting at the Meeting (Insta Poll) so as to enable the Equity Shareholders, to consider and approve the Scheme by way of the aforesaid resolution. Accordingly, voting by the Equity Shareholders of the Transferee Company to the Scheme shall be carried out only through remote e-voting and e-voting at the Meeting (Insta Poll);
- b) The SEBI Scheme Circular, *inter alia*, provides that approval of Public Shareholders of the Transferee Company to the Scheme shall also be obtained by way of voting through e-voting. Since, the Transferee Company is seeking the approval of its Equity Shareholders (which includes Public Shareholders) to the Scheme by way of voting through e-voting, no separate procedure for

voting through e-voting would be required to be carried out by the Transferee Company for seeking the approval to the Scheme by its Public Shareholders in terms of SEBI Scheme Circular. The aforesaid notice sent to the Equity Shareholders (which includes Public Shareholders) of the Transferee Company would be deemed to be the notice sent to the Public Shareholders of the Company. For this purpose, the term 'Public' shall have the meaning assigned to it in Rule 2(d) of the Securities Contracts (Regulations) Rules, 1957 and the term 'Public Shareholders' shall be construed accordingly. In terms of SEBI Scheme Circular, the Transferee Company has provided the facility of voting by e-voting to its Public Shareholders.

- c) Further, in accordance with the SEBI Scheme Circular, the Scheme shall be acted upon only if the number of votes cast by the Public Shareholders in favour of the aforesaid resolution for approval of the Scheme is more than the number of votes cast by the Public Shareholders against it.
- d) In compliance with the aforesaid MCA Circulars, Circulars issued by Securities and Exchange Board of India and the Order passed by NCLT, (i) the aforesaid Notice, (ii) the Scheme, (iii) the explanatory statement under Sections 230(3), 232(1) and (2) and 102 of the Companies Act read with Rule 6 of the Companies (Compromises, Arrangements and Amalgamations) Rules, 2016 and any other applicable provisions of Companies Act and the rules made thereunder, and (iv) the enclosures as indicated in the Index (collectively referred to as "Particulars"), are being sent (A) through electronic mode to those Equity Shareholders whose e-mail IDs are registered with the Big Share Services Private Limited, RTA/Depositories/Transferee Company in compliance with the MCA Circular and SEBI Circular no. SEBI/HO/CFD/CFD-PoD-2/P/CIR/2023/167 dated October 07, 2023. and (B) through registered post or speed post or courier, physically, to those Equity Shareholders who have not registered their e-mail IDs with the Transferee Company.

The aforesaid Particulars are being sent to all the equity shareholders whose names appear in the register of members/list of beneficial owners on Friday, August 23, 2024;

- e) the Equity Shareholders may note that the aforesaid Particulars will be available on the Transferee Company's website www.brandconcepts.in, websites of the Stock Exchanges i.e. BSE Limited and the National Stock Exchange of India Limited at www.bseindia.com and www.nseindia.com, respectively, and on the website of CDSL at www.evotingindia.com;
- f) copies of the aforesaid Particulars can be obtained free of charge, between 10.30 a.m. to 12.30 p.m. on all working days, at the registered office of the Transferee Company, up to the date of the Meeting, at 4th Floor, UNO Business Park, Indore Bypass Road, Opposite Sahara City, Bicholi Mardana, Indore, Madhya Pradesh – 452016 IN or from the office of authorised PCS Ms. Manju Mundra at 122, Brajeshwari Extension, Behind Kalyan Marbles, Near World Cup Square, Indore-452016;
- g) the Transferee Company has extended the remote e-voting facility for its Equity Shareholders to enable them to cast their votes electronically. The instructions for remote e-voting and e-voting at the Meeting (Insta Poll) are appended to the Notice. The Equity Shareholders opting to cast their votes by remote e-voting and e-voting during the Meeting (Insta Poll) through VC/ OAVM are requested to read the instructions in the Notes below carefully. In case of remote e-voting, the votes should be cast in the manner described in the instructions from Monday 30th, September, 2024 at 9.00 a.m. IST (0900 hours) to Thursday 3rd October, 2024 at 5.00 p.m. IST (1700 hours);
- h) the NCLT has appointed **Mr. Jay Kocheta**, Tax Consultant and in his absence **Mr. Aditya Kumar Gupta**, practising Chartered Accountant having membership no. 422218 to be the Chairman of the Meeting including for any adjournment or adjournments thereof;
- i) One independent director of the Transferee Company and the auditor (or his authorized representative who is qualified to be an auditor) of the Transferee Company shall be attending the Meeting through VC/OAVM;
- j) **CS Palash Jain** (Membership No. A50724 C.P. No. 18542) a Practising Company Secretary has been appointed as the **Scrutinizer** to scrutinize the e-voting during the Meeting (Insta Poll) and remote e-voting process in a fair and transparent manner;

the Scrutinizer shall after the conclusion of e-voting at the Meeting (Insta Poll), first download the votes cast at the Meeting and thereafter unblock the votes cast through remote e-voting and shall

make a consolidated scrutinizer's report of the total votes cast in favour or against, invalid votes, if any, votes of public shareholders separately and whether the resolution has been carried or not, and submit his combined report to the Chairman of the Meeting. The scrutinizer's decision on the validity of the votes shall be final. The results of the votes cast through remote e-voting and e-voting during the Meeting (Insta Poll) will be announced not later than two working days from the conclusion of the meeting. The results, together with the scrutinizer's report, will be displayed at the registered office of the Transferee Company, on the website of the Transferee Company www.brandconcepts.in and on the website of CDSL at www.evotingindia.com, besides being communicated to BSE Limited and the National Stock Exchange of India Limited simultaneously;

- k) Subject to the receipt of requisite number of votes as mentioned above, the Resolutions forming part of the Meeting Notice shall be deemed to be passed on the date of the Meeting i.e. **Friday, 4th October, 2024.**
- l) the Scheme, if approved at the Meeting by public shareholders, will be subject to the subsequent approval of NCLT; and
- m) a copy of the explanatory statement, under Sections 230(3), 232(1) and (2) and 102 of the Companies Act read with Rule 6 of the Companies (Compromises, Arrangements and Amalgamations) Rules, 2016 and any other applicable provisions of Companies Act and the rules made thereunder, the Scheme and the other enclosures as indicated in the Index are enclosed herewith.

Sd/-

Jay Kocheta

Chairman appointed for the meeting of
Equity Shareholders of Brand Concepts Limited

Dated this 29th day of August, 2024

Place - Indore

Registered Office:

4th Floor, UNO Business Park,
Indore Bypass Road,
Opposite Sahara City,
Bicholi Mardana, Indore,
Madhya Pradesh – 452016 IN

NOTES:

1. General instructions for accessing and participating in the Meeting through VC/OAVM Facility and voting through electronic means including remote e-voting

- 1) Pursuant to the Order passed by the Hon'ble NCLT, Indore Bench Meeting of the Equity Shareholders of the Transferee Company will be held through VC/ OAVM following the operating procedures (with appropriate modifications if required) set out in the MCA Circulars, SS-2, SEBI Listing Regulations, read with other applicable SEBI Circulars.
- 2) Since, the Meeting is being held pursuant to Order passed by the NCLT through VC/OAVM, **physical attendance of the Equity Shareholders** has been dispensed with. Accordingly, the facility for appointment of proxies by the Equity Shareholders will not be available for the Meeting. However, in pursuance of Section 113 of the Companies Act, authorized representatives of institutional/corporate Equity Shareholders may be appointed for the purpose of voting through remote e-voting, for participation in the Meeting through VC/OAVM facility and e-voting during the Meeting provided that such Equity Shareholders sends a scanned copy (PDF/JPG Format) of its board or governing body resolution/authorization etc., authorizing its representative to attend the Meeting through VC/OAVM on its behalf, vote through e-voting during the Meeting (Insta Poll) and/or to vote through remote e-voting, on its behalf.

- 3) The proceedings of this Meeting would be deemed to have been conducted at the registered office of the Transferee Company located at 4th Floor, UNO Business Park, Indore Bypass Road, Opposite Sahara City, Bicholi Mardana, Indore, Madhya Pradesh – 452016 IN or from the office of authorised PCS Ms. Manju Mundra at 122, Brajeshwari Extension, Behind Kalyan Marble, Near World Cup Square, Indore-452016.
- 4) In case of joint holders attending the Meeting, the Member whose name appears as the first holder in the order of the names as per the Register of Members of the Company will be entitled to vote at the Meeting.
- 5) In terms of the Order, the quorum of the Meeting of the equity shareholders of the Transferee Company must be such numbers of members representing at least 25% in value of the equity share capital of the company. The equity shareholders attending the Meeting through VC/OAVM shall be counted for the purpose of reckoning the quorum under Section 103 of the Companies Act.

Further in terms of the Order, in case, the quorum is not present within half an hour from the time appointed for holding the meeting, then the Chairman shall adjourn the meeting to the same day in the next week at the same time and place. The intimation about the adjourned meeting should be given to each member through e-mail or by any other mode. If the quorum is still not present on such adjournment date, then the Chairman may furnish a report to that effect to NCLT within seven days thereafter.

- 6) The aforesaid Particulars are being sent (i) through electronic mode to those Equity Shareholders whose e-mail IDs are registered with the Transferee Company; and (ii) through registered post or speed post or courier, physically, to those Equity Shareholders who have not registered their e-mail IDs with the Transferee Company. The aforesaid Particulars are being sent to all the equity shareholders whose names appear in the register of members/list of beneficial owners on Friday, August 9, 2024.
- 7) Only a person, whose name is recorded in the Register of Members maintained by the Company/Registrar and Transfer Agents ('RTA') or in the Register of Beneficial Owners maintained by the Depositories as on the Cut-Off Date (i.e., Friday, 27th September, 2024) shall be entitled to exercise his/her/ its **voting rights** on the resolution proposed in the Notice and attend the Meeting. The voting rights of the Equity Shareholders shall be in proportion to their holding in the paid-up share capital of the Company as on close of business hours on the Cut-off date. A person who is not an Equity Shareholder as on the cut-off date should treat the Notice for information purpose only.
- 8) Any person, who acquires shares of the Transferee Company and becomes an equity shareholder of the Transferee Company after dispatch of the Notice of the Meeting and holding shares as of the cut-off date i.e. 27th September, 2024 shall follow the same instructions for remote e-voting, e-voting and joining the virtual Meeting as mentioned above. If you have any queries or issues regarding attending Meeting & e-Voting from the CDSL e-Voting System, you can write an e-mail to helpdesk.evoting@cdslindia.com or contact at toll free no. 1800 22 55 33.
- 9) CDSL will provide the facility for e-voting by the equity shareholders through remote e-voting, for participation in the Meeting through VC/OAVM and e-voting during the Meeting. The voting period for remote e-voting (prior to the Meeting) shall commence on and from Monday, 30th September, 2024 at 9:00 a.m. IST (0900 hours) to Thursday, 3rd October, 2024 at 05:00 p.m. IST (1700 hours). The remote e-voting module shall be disabled by CDSL thereafter. The Company is additionally providing the facility of e-voting during the Meeting.
- 10) It is clarified that casting of votes by remote e-voting (prior to the Meeting) does not disentitle Members from attending the Meeting. However, after exercising right to vote through remote e-voting prior to the Meeting, a Member shall not be allowed to vote again at the Meeting. In case the shareholders cast their vote via both the modes i.e. remote e-voting prior to the Meeting as well as during the Meeting, then voting done through remote e-voting before the Meeting shall prevail once the vote on a resolution is cast by the Shareholder, whether partially or otherwise. The Shareholder shall not be allowed to change it subsequently.

- 11) SEBI introduced Online **Dispute Resolution Mechanism** (“ODR Mechanism”) through various circulars including its updated Master Circular no. SEBI/HO/OIAE/OIAE_IAD-3/P/CIR/2023/195 dated December 28, 2023 i.e. “Master Circular for Online Dispute Resolution”. The said Master Circular and the process note are available on the website of the Company at www.brandconcepts.in. As per the said circulars, investors shall first take up their grievance with the listed entity by lodging a complaint directly with the concerned listed entity and if the grievance is not redressed satisfactorily, the investor may, in accordance with the SCORES guidelines, escalate the same through the SCORES Portal at www.scores.gov.in, in accordance with the process laid out therein. After exhausting all available options for resolution of the grievance, if the investor is still not satisfied with the outcome, he/she can initiate dispute resolution through the ODR Portal at <https://smartodr.in/login>. Alternatively, the investor/client can initiate dispute resolution through the ODR Portal if the grievance lodged with the Company was not satisfactorily resolved in accordance with and subject to the relevant SEBI circulars. It must be noted that the dispute resolution through the ODR portal can be initiated only if such complaint / dispute is not pending before any arbitral process, court, tribunal or consumer forum or if the same is non-arbitrable under Indian Law. There shall be no fees for registration of a complaint/dispute on the ODR portal, and the fees for conciliation or arbitration process including applicable GST, stamp duty etc. shall be borne by the Investor /Company/other market participant as the case may be.
- 12) All the documents referred to in the accompanying explanatory statement, shall be available for inspection through electronic mode during the proceedings of the Meeting. Equity shareholders seeking to inspect copies of the said documents may send an email at swati.gupta@brandconcepts.in. Further, all the documents referred to in the accompanying explanatory statement shall also be open for inspection by the equity shareholders at the registered office of the Transferee Company or the office of the Counsel at 122, Brijeshwari Extension, Behind Kalyan Marble, Near World Cup Square, Indore-452016 between 10.30 a.m. to 12.30 p.m. on all working days up to the date of the Meeting. A recorded transcript of the Meeting shall also be made available in electronic form on the website of the Transferee Company.
- 13) The Notice convening the Meeting will be published through advertisement in (i) Free Press in English language; and (ii) translation thereof in Chautha Sansar in Hindi language, both Indore Edition.
- 14) The SEBI Scheme Circular, inter alia, provides that approval of Public Shareholders of the Transferee Company to the Scheme shall also be obtained by way of voting through e-voting. Since, the Transferee Company is seeking the approval of its Equity Shareholders (which includes Public Shareholders) to the Scheme by way of voting through e-voting, no separate procedure for voting through e-voting would be required to be carried out by the Transferee Company for seeking the approval to the Scheme by its Public Shareholders in terms of SEBI Scheme Circular. The aforesaid notice sent to the Equity Shareholders (which includes Public Shareholders) of the Transferee Company would be deemed to be the notice sent to the Public Shareholders of the Company. For this purpose, the term ‘Public’ shall have the meaning assigned to it in Rule 2(d) of the Securities Contracts (Regulations) Rules, 1957 and the term ‘Public Shareholders’ shall be construed accordingly. In terms of SEBI Scheme Circular, the Transferee Company has provided the facility of voting by e-voting to its Public Shareholders.
- 15) Further, in accordance with the SEBI Scheme Circular, the Scheme shall be acted upon only if the number of votes cast by the Public Shareholders in favour of the aforesaid resolution for approval of the Scheme is more than the number of votes cast by the Public Shareholders against it.
- 16) Since the Meeting will be held through VC/OAVM in accordance with the Order passed by NCLT and the operating procedures (with appropriate modifications if required) set out in the MCA Circulars, the route map, proxy form and attendance slip are not attached to this Notice.
- 17) In line with the Ministry of Corporate Affairs (MCA) Circulars, the Notice calling the meeting has been uploaded on the website of the Company at www.brandconcepts.in. The Notice can also be accessed from the websites of the Stock Exchanges i.e. BSE Limited and National Stock Exchange of India Limited at www.bseindia.com and www.nseindia.com respectively. The Notice is also disseminated on the website of CDSL (agency for providing the Remote e-Voting facility and e-voting system during the meeting) i.e. www.evotingindia.com.

CDSL e-Voting System – For e-voting and Joining Virtual meetings.

1. The Ministry of Corporate Affairs (MCA) has vide its Circular No. 9/2023 dated 25th September, 2023 read with Circular Nos. 2/2022 dated 5th May, 2022, 21/2021 dated 14th December, 2021, 02/2021 dated 13th January, 2021, 14/2020 dated 8th April, 2020, 17/2020 dated 13th April, 2020 and 20/2020 dated 5th May, 2020 (collectively referred to as “MCA Circulars”) permitted convening the Extra Ordinary General Meeting (NCLT CONVENED MEETING) of companies through Video Conferencing (VC) or Other Audio Visual Means (OAVM) without physical presence of the members at a common venue.
2. Pursuant to the provisions of Section 108 of the Companies Act, 2013 read with Rule 20 of the Companies (Management and Administration) Rules, 2014 (as amended) and Regulation 44 of SEBI (Listing Obligations & Disclosure Requirements) Regulations 2015 (as amended), and MCA Circulars dated April 08, 2020, April 13, 2020 and May 05, 2020 the Company is providing facility of remote e-voting to its Members in respect of the business to be transacted at the NCLT CONVENED MEETING. For this purpose, the Company has entered into an agreement with Central Depository Services (India) Limited (CDSL) for facilitating voting through electronic means, as the authorized e-Voting’s agency. The facility of casting votes by a member using remote e-voting as well as the e-voting system on the date of the NCLT CONVENED MEETING will be provided by CDSL.
3. The Members can join the NCLT CONVENED MEETING in the VC/OAVM mode 30 minutes before and after the scheduled time of the commencement of the Meeting by following the procedure mentioned in the Notice. The facility of participation at the NCLT CONVENED MEETING through VC/OAVM will be made available to atleast 1000 members on first come first served basis. This will not include large Shareholders (Shareholders holding 2% or more shareholding), Promoters, Institutional Investors, Directors, Key Managerial Personnel, the Chairpersons of the Audit Committee, Nomination and Remuneration Committee and Stakeholders Relationship Committee, Auditors etc. who are allowed to attend the NCLT CONVENED MEETING without restriction on account of first come first served basis.
4. The attendance of the Members attending the NCLT CONVENED MEETINGS through VC/OAVM will be counted for the purpose of ascertaining the quorum as per the NCLT Order.
5. Pursuant to MCA Circular No. 14/2020 dated April 08, 2020, the facility to appoint proxy to attend and cast vote for the members is not available for this NCLT CONVENED MEETING. However, in pursuance of Section 112 and Section 113 of the Companies Act, 2013, representatives of the members such as the President of India or the Governor of a State or body corporate can attend the NCLT CONVENED MEETING through VC/OAVM and cast their votes through e-voting.
6. In line with the Ministry of Corporate Affairs (MCA) Circular No. 17/2020 dated April 13, 2020, the Notice calling the NCLT CONVENED MEETING has been uploaded on the website of the Company at <https://www.brandconcepts.in/>. The Notice can also be accessed from the websites of the Stock Exchanges i.e. BSE Limited and National Stock Exchange of India Limited at www.bseindia.com and www.nseindia.com respectively. The NCLT CONVENED MEETING Notice is also disseminated on the website of CDSL (agency for providing the Remote e-Voting facility and e-voting system during the NCLT CONVENED MEETING) i.e. www.evotingindia.com.

THE INTRUCTIONS OF SHAREHOLDERS FOR E-VOTING AND JOINING VIRTUAL MEETINGS ARE AS UNDER:

Step 1 : Access through Depositories CDSL/NSDL e-Voting system in case of individual shareholders holding shares in demat mode.

Step 2 : Access through CDSL e-Voting system in case of shareholders holding shares in physical mode and non-individual shareholders in demat mode.

- (i) The voting period begins on Monday 30th September 2024 (09:00 am) and ends on Thursday 3rd October 2024 (05:00 pm). During this period shareholders of the Company, holding shares either in physical form or in dematerialized form, as on the cut-off date (record date) of Friday, 27th September 2024 may cast their vote electronically. The e-voting module shall be disabled by CDSL for voting thereafter.
- (ii) Shareholders who have already voted prior to the meeting date would not be entitled to vote at the meeting venue.
- (iii) Pursuant to SEBI Circular No. **SEBI/HO/CFD/CMD/CIR/P/2020/242 dated 09.12.2020**, under Regulation 44 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, listed entities are required to provide remote e-voting facility to its shareholders, in respect of all shareholders' resolutions. However, it has been observed that the participation by the public non-institutional shareholders/retail shareholders is at a negligible level.

Currently, there are multiple e-voting service providers (ESPs) providing e-voting facility to listed entities in India. This necessitates registration on various ESPs and maintenance of multiple user IDs and passwords by the shareholders.

In order to increase the efficiency of the voting process, pursuant to a public consultation, it has been decided to enable e-voting to **all the demat account holders, by way of a single login credential, through their demat accounts/ websites of Depositories/ Depository Participants**. Demat account holders would be able to cast their vote without having to register again with the ESPs, thereby, not only facilitating seamless authentication but also enhancing ease and convenience of participating in e-voting process.

Step 1 : Access through Depositories CDSL/NSDL e-Voting system in case of individual shareholders holding shares in demat mode.

- (iv) In terms of **SEBI circular no. SEBI/HO/CFD/CMD/CIR/P/2020/242 dated December 9, 2020** on e-Voting facility provided by Listed Companies, Individual shareholders holding securities in demat mode are allowed to vote through their demat account maintained with Depositories and Depository Participants. Shareholders are advised to update their mobile number and email Id in their demat accounts in order to access e-Voting facility.

Pursuant to abovesaid SEBI Circular, Login method for e-Voting and joining virtual meetings **for Individual shareholders holding securities in Demat mode CDSL/NSDL** is given below:

Type of shareholders	Login Method

<p>Individual Shareholders holding securities in Demat mode with CDSL Depository</p>	<p>Users who have opted for CDSL Easi / Easiest facility, can login through their existing user id and password. Option will be made available to reach e-Voting page without any further authentication. The users to login to Easi / Easiest are requested to visit cdsi website www.cdslindia.com and click on login icon & New System Myeasi Tab.</p> <p>After successful login the Easi / Easiest user will be able to see the e-Voting option for eligible companies where the evoting is in progress as per the information provided by company. On clicking the evoting option, the user will be able to see e-Voting page of the e-Voting service provider for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting. Additionally, there is also links provided to access the system of all e-Voting Service Providers, so that the user can visit the e-Voting service providers' website directly.</p> <p>If the user is not registered for Easi/Easiest, option to register is available at cdsi website www.cdslindia.com and click on login & New System Myeasi Tab and then click on registration option.</p> <p>Alternatively, the user can directly access e-Voting page by providing Demat Account Number and PAN No. from a e-Voting link available on www.cdslindia.com home page. The system will authenticate the user by sending OTP on registered Mobile & Email as recorded in the Demat Account. After successful authentication, user will be able to see the e-Voting option where the evoting is in progress and also able to directly access the system of all e-Voting Service Providers.</p>
<p>Individual Shareholders holding securities in demat mode with NSDL Depository</p>	<p>If you are already registered for NSDL IDeAS facility, please visit the e-Services website of NSDL. Open web browser by typing the following URL: https://eservices.nsd.com either on a Personal Computer or on a mobile. Once the home page of e-Services is launched, click on the "Beneficial Owner" icon under "Login" which is available under 'IDeAS' section. A new screen will open. You will have to enter your User ID and Password. After successful authentication, you will be able to see e-Voting services. Click on "Access to e-Voting" under e-Voting services and you will be able to see e-Voting page. Click on company name or e-Voting service provider name and you will be re-directed to e-Voting service provider website for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting.</p> <p>If the user is not registered for IDeAS e-Services, option to register is available at https://eservices.nsd.com. Select "Register Online for IDeAS" "Portal" or click at https://eservices.nsd.com/SecureWeb/IdeasDirectReg.jsp</p> <p>Visit the e-Voting website of NSDL. Open web browser by typing the following URL: https://www.evoting.nsd.com/ either on a Personal Computer or on a mobile. Once the home page of e-Voting system is launched, click on the icon "Login" which is available under 'Shareholder/Member' section. A new screen will open. You will have to enter your User ID (i.e. your sixteen digit demat account number hold with NSDL), Password/OTP and a</p>

	Verification Code as shown on the screen. After successful authentication, you will be redirected to NSDL Depository site wherein you can see e-Voting page. Click on company name or e-Voting service provider name and you will be redirected to e-Voting service provider website for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting
Individual Shareholders (holding securities in demat mode) login through their Depository Participants (DP)	You can also login using the login credentials of your demat account through your Depository Participant registered with NSDL/CDSL for e-Voting facility. After Successful login, you will be able to see e-Voting option. Once you click on e-Voting option, you will be redirected to NSDL/CDSL Depository site after successful authentication, wherein you can see e-Voting feature. Click on company name or e-Voting service provider name and you will be redirected to e-Voting service provider website for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting.

Important note: Members who are unable to retrieve User ID/ Password are advised to use Forget User ID and Forget Password option available at abovementioned website.

Helpdesk for Individual Shareholders holding securities in demat mode for any technical issues related to login through Depository i.e. CDSL and NSDL

Login type	Helpdesk details
Individual Shareholders holding securities in Demat mode with CDSL	Members facing any technical issue in login can contact CDSL helpdesk by sending a request at helpdesk.evoting@cdslindia.com or contact at toll free no. 1800 21 09911
Individual Shareholders holding securities in Demat mode with NSDL	Members facing any technical issue in login can contact NSDL helpdesk by sending a request at evoting@nsdl.co.in or call at : 022 - 4886 7000 and 022 - 2499 7000

Step 2 : Access through CDSL e-Voting system in case of shareholders holding shares in physical mode and non-individual shareholders in demat mode.

- (v) Login method for e-Voting and joining virtual meetings for **Physical shareholders and shareholders other than individual holding in Demat form.**
- 1) The shareholders should log on to the e-voting website www.evotingindia.com.
 - 2) Click on “Shareholders” module.
 - 3) Now enter your User ID
 - a. For CDSL: 16 digits beneficiary ID,

- b. For NSDL: 8 Character DP ID followed by 8 Digits Client ID,
 - c. Shareholders holding shares in Physical Form should enter Folio Number registered with the Company.
- 4) Next enter the Image Verification as displayed and Click on Login.
 - 5) If you are holding shares in demat form and had logged on to www.evotingindia.com and voted on an earlier e-voting of any company, then your existing password is to be used.
 - 6) If you are a first-time user follow the steps given below:

	For Physical shareholders and other than individual shareholders holding shares in Demat.
PAN	<p>Enter your 10 digit alpha-numeric *PAN issued by Income Tax Department (Applicable for both demat shareholders as well as physical shareholders)</p> <ul style="list-style-type: none"> • Shareholders who have not updated their PAN with the Company/Depository Participant are requested to use the sequence number sent by Company/RTA or contact Company/RTA.

- (vi) After entering these details appropriately, click on “SUBMIT” tab.
- (vii) Shareholders holding shares in physical form will then directly reach the Company selection screen. However, shareholders holding shares in demat form will now reach ‘Password Creation’ menu wherein they are required to mandatorily enter their login password in the new password field. Kindly note that this password is to be also used by the demat holders for voting for resolutions of any other company on which they are eligible to vote, provided that company opts for e-voting through CDSL platform. It is strongly recommended not to share your password with any other person and take utmost care to keep your password confidential.
- (viii) For shareholders holding shares in physical form, the details can be used only for e-voting on the resolutions contained in this Notice.
- (ix) Click on the EVSN for the relevant **BRAND CONCEPTS LIMITED** on which you choose to vote.
- (x) On the voting page, you will see “RESOLUTION DESCRIPTION” and against the same the option “YES/NO” for voting. Select the option YES or NO as desired. The option YES implies that you assent to the Resolution and option NO implies that you dissent to the Resolution.
- (xi) Click on the “RESOLUTIONS FILE LINK” if you wish to view the entire Resolution details.
- (xii) After selecting the resolution, you have decided to vote on, click on “SUBMIT”. A confirmation box will be displayed. If you wish to confirm your vote, click on “OK”, else to change your vote, click on “CANCEL” and accordingly modify your vote.
- (xiii) Once you “CONFIRM” your vote on the resolution, you will not be allowed to modify your vote.
- (xiv) You can also take a print of the votes cast by clicking on “Click here to print” option on the Voting page.

- (xv) If a demat account holder has forgotten the login password then Enter the User ID and the image verification code and click on Forgot Password & enter the details as prompted by the system.
- (xvi) There is also an optional provision to upload BR/POA if any uploaded, which will be made available to scrutinizer for verification.
- (xvii) **Additional Facility for Non – Individual Shareholders and Custodians –For Remote Voting only.**
- Non-Individual shareholders (i.e. other than Individuals, HUF, NRI etc.) and Custodians are required to log on to www.evotingindia.com and register themselves in the “Corporates” module.
 - A scanned copy of the Registration Form bearing the stamp and sign of the entity should be emailed to helpdesk.evoting@cdslindia.com.
 - After receiving the login details a Compliance User should be created using the admin login and password. The Compliance User would be able to link the account(s) for which they wish to vote on.
 - The list of accounts linked in the login will be mapped automatically & can be delink in case of any wrong mapping.
 - It is Mandatory that, a scanned copy of the Board Resolution and Power of Attorney (POA) which they have issued in favour of the Custodian, if any, should be uploaded in PDF format in the system for the scrutinizer to verify the same.
 - Alternatively Non Individual shareholders are required mandatory to send the relevant Board Resolution/ Authority letter etc. together with attested specimen signature of the duly authorized signatory who are authorized to vote, to the Scrutinizer and to the Company at the email address viz; swati.gupta@brandconcepts.in (designated email address by company), if they have voted from individual tab & not uploaded same in the CDSL e-voting system for the scrutinizer to verify the same.

INSTRUCTIONS FOR SHAREHOLDERS ATTENDING THE NCLT CONVENED MEETING THROUGH VC/OAVM & E-VOTING DURING MEETING ARE AS UNDER:

1. The procedure for attending meeting & e-Voting on the day of the NCLT CONVENED MEETING is same as the instructions mentioned above for e-voting.
2. The link for VC/OAVM to attend meeting will be available where the EVSN of Company will be displayed after successful login as per the instructions mentioned above for e-voting.
3. Shareholders who have voted through Remote e-Voting will be eligible to attend the meeting. However, they will not be eligible to vote at the NCLT CONVENED MEETING.
4. Shareholders are encouraged to join the Meeting through Laptops / IPads for better experience.
5. Further shareholders will be required to allow Camera and use Internet with a good speed to avoid any disturbance during the meeting.
6. Please note that Participants Connecting from Mobile Devices or Tablets or through Laptop connecting via Mobile Hotspot may experience Audio/Video loss due to Fluctuation in their respective network. It is therefore recommended to use Stable Wi-Fi or LAN Connection to mitigate any kind of aforesaid glitches.

7. Shareholders who would like to express their views/ask questions during the meeting may register themselves as a speaker by sending their request in advance at least **10 days prior to meeting** mentioning their name, demat account number/folio number, email id, mobile number at swati.gupta@brandconcepts.in. The shareholders who do not wish to speak during the but have queries may send their queries in advance **10 days prior to meeting** mentioning their name, demat account number/folio number, email id, mobile number at (swati.gupta@brandconcepts.in). These queries will be replied to by the company suitably by email.
8. Those shareholders who have registered themselves as a speaker will only be allowed to express their views/ask questions during the meeting.
9. Only those shareholders, who are present in the NCLT CONVENED MEETING through VC/OAVM facility and have not casted their vote on the Resolutions through remote e-Voting and are otherwise not barred from doing so, shall be eligible to vote through e-Voting system available during the NCLT CONVENED MEETING.
10. If any Votes are cast by the shareholders through the e-voting available during the NCLT CONVENED MEETING and if the same shareholders have not participated in the meeting through VC/OAVM facility, then the votes cast by such shareholders may be considered invalid as the facility of e-voting during the meeting is available only to the shareholders attending the meeting. **PROCESS FOR THOSE SHAREHOLDERS WHOSE EMAIL/MOBILE NO. ARE NOT REGISTERED WITH THE COMPANY/DEPOSITORIES.**

1. For Physical shareholders- please provide necessary details like Folio No., Name of shareholder, scanned copy of the share certificate (front and back), PAN (self-attested scanned copy of PAN card), AADHAR (self attested scanned copy of Aadhar Card) by email to swati.gupta@brandconcepts.in.

2. For Demat shareholders -, Please update your email id & mobile no. with your respective **Depository Participant (DP)**

3. **For Individual Demat shareholders – Please update your email id & mobile no. with your respective Depository Participant (DP) which is mandatory while e-Voting & joining virtual meetings through Depository.**

If you have any queries or issues regarding attending NCLT CONVENED MEETING & e-Voting from the CDSL e-Voting System, you can write an email to helpdesk.evoting@cdslindia.com or contact at toll free no. 1800 21 09911

All grievances connected with the facility for voting by electronic means may be addressed to Mr. Rakesh Dalvi, Sr. Manager, (CDSL,) Central Depository Services (India) Limited, A Wing, 25th Floor, Marathon Futurex, Mafatlal Mill Compounds, N M Joshi Marg, Lower Parel (East), Mumbai - 400013 or send an email to helpdesk.evoting@cdslindia.com or call toll free no. 1800 21 09911.

Encl: As above

Sd/-

Jay Kocheta

Chairman appointed for the meeting of
Equity Shareholders of Brand Concepts Limited

Dated this 29th day of August, 2024

Place - Indore

Registered Office:

4th Floor, UNO Business Park,
Indore Bypass Road, Opposite Sahara City,
Bicholi Mardana, Indore-452016 M.P.