

IBRANDS CORPORATION

Strategic Prospectus: Public Entity Formation

Merger of NVC Fund Holdings Trust into Publicly Traded Holding Company

Executive Summary

This document outlines the strategic formation of **iBrands Corporation (IBRC)** as a publicly traded holding company through the merger of NVC Fund Holdings Trust's substantial asset base. The resulting entity will be a professionally managed, well-capitalized public corporation with shares that serve as powerful acquisition currency for strategic growth through stock-based M&A; transactions.

Strategic Rationale for Public Entity Formation

1. Share Value as Acquisition Currency - Use publicly traded shares to acquire companies without cash outlay
2. Capital Market Access - Raise additional capital through secondary offerings when needed
3. Enhanced Credibility - Public company status provides transparency and institutional credibility
4. Liquidity for Stakeholders - Tradeable shares provide exit liquidity for investors and partners
5. Valuation Visibility - Market-determined share price establishes clear enterprise value

Proposed Corporate Structure

Entity	Role	Description
iBrands Corporation (IBRC)	Parent Holding Co.	Publicly traded parent; issues common shares
NVC Fund Holdings Trust	Asset Subsidiary	Contributes \$48.8T+ asset base to parent
IBRC Acquisitions LLC	M&A Vehicle	Executes stock-based acquisitions
IBRC Financial Services	Banking Ops	Operates banking and payment services
IBRC Technology Holdings	Tech Portfolio	Holds technology company investments
IBRC Real Assets	Hard Assets	Manages real estate, commodities, infrastructure

Asset Consolidation into IBRC

Asset Category	Contribution Value	IBRC Division
Verified Financial Instruments	\$48.8+ trillion	IBRC Treasury
NVCT Stablecoin (30T supply)	Backing assets	IBRC Digital Assets
Banking Infrastructure	Operating platform	IBRC Financial Services
Technology & IP	Platform value	IBRC Technology Holdings
Strategic Partnerships	Relationship value	IBRC Corporate Development

Share Structure & Governance

Recommended Dual-Class Share Structure

A dual-class share structure maintains founder/trust control while allowing public investment. This is the structure used by Google, Facebook, Berkshire Hathaway, and other major holding companies.

Share Class	Voting Rights	Ownership	Purpose
Class A Common	1 vote per share	Public investors	Publicly traded on exchange
Class B Common	10 votes per share	Founding trust	Maintains control (not traded)
Preferred Series A	Limited voting	Strategic partners	Fixed dividend, conversion rights

Control Retention Model

Scenario	Class A (Public)	Class B (Trust)	Trust Voting %
Initial Public Offering	100M shares	400M shares	97.6%
After Secondary Offering	200M shares	400M shares	95.2%
After Major Acquisition	350M shares	400M shares	92.0%
Maximum Public Float	500M shares	400M shares	88.9%

Note: Class B shares (10x voting) ensure founding trust maintains majority control regardless of public float size

Corporate Governance Structure

Position/Body	Composition	Key Responsibilities
Board of Directors	9-11 members	Strategic oversight, major decisions, CEO selection
Executive Chairman	Trust appointee	Board leadership, trust liaison, strategic vision
Chief Executive Officer	Professional mgmt	Day-to-day operations, execution, reporting
Audit Committee	3 independent	Financial oversight, external auditor, compliance
Compensation Committee	3 independent	Executive pay, equity grants, incentive plans
Acquisitions Committee	5 members	M&A review, stock issuance, deal approval

Recommended Board Composition

Category	Seats	Selection
Trust Representatives	4 seats	Appointed by NVC Fund Holdings Trust
Independent Directors	4 seats	Nominated by Governance Committee
Executive Director (CEO)	1 seat	Ex-officio board membership

Stock-Based Acquisition Strategy

Acquisition Currency Mechanics

With publicly traded shares, IBRC can acquire companies using stock instead of cash. Target company shareholders receive IBRC shares, gaining liquidity while IBRC expands without depleting cash reserves. This is the strategy that built conglomerates like Berkshire Hathaway, IAC, and Danaher.

Illustrative Acquisition Scenarios

Target Value	IBRC Share Price	Shares Issued	Dilution	Post-Acq Control
\$500 million	\$100/share	5 million	1.2%	96.4%
\$2 billion	\$100/share	20 million	4.8%	92.8%
\$10 billion	\$100/share	100 million	20.0%	78.0%
\$25 billion	\$150/share	167 million	29.5%	68.0%

Note: Dual-class structure ensures trust control even after significant stock-based acquisitions

Strategic Acquisition Targets by Sector

Sector	Strategic Rationale	Target Profile
Financial Services	Synergy with banking ops	Regional banks, payment processors, fintechs
Technology	Platform enhancement	Enterprise software, blockchain, AI/ML companies
Infrastructure	Hard asset diversification	Utilities, data centers, logistics networks
Energy	Resource integration	Renewable energy, traditional energy, grid tech
Healthcare	Defensive growth	Health systems, pharma distribution, biotech
Media & Entertainment	Consumer reach	Content platforms, streaming, gaming

Stock-Based M&A; Process

Phase	Activities	Timeline
1. Identification	Target screening, strategic fit analysis, initial valuation	2-4 weeks
2. Approach	Confidential discussions, NDA, preliminary terms	2-6 weeks
3. Due Diligence	Financial, legal, operational review; synergy analysis	4-8 weeks
4. Negotiation	Exchange ratio, governance rights, employment terms	2-4 weeks
5. Announcement	Definitive agreement, public disclosure, regulatory filing	1-2 weeks
6. Approval	Shareholder votes, regulatory clearance, antitrust review	2-6 months
7. Closing	Share issuance, integration planning, deal completion	1-2 weeks

Public Listing & Implementation

Exchange Listing Options

Exchange	Requirements	Advantages	Considerations
NYSE	\$100M+ market cap, audited financials	Prestige, institutional investors	Highest compliance cost
NASDAQ	\$45M+ market cap, 3 market makers	Tech-friendly, electronic	Strong for growth cos
London (LSE)	Prospectus, UK Listing Rules	International reach	Different regulatory regime
Singapore (SGX)	\$150M+ market cap	Asia gateway, SPAC friendly	Smaller liquidity pool
Direct Listing	No underwriter, existing shares	No dilution, lower cost	No capital raise at IPO
SPAC Merger	Merger with listed SPAC	Faster, negotiated price	SPAC sponsor economics

Implementation Roadmap

Phase	Duration	Key Milestones
1. Corporate Formation	1-2 months	IBRC incorporation, merger agreement, legal structure
2. Asset Consolidation	2-3 months	Transfer of NVC assets, subsidiary formation, valuations
3. Governance Setup	1-2 months	Board formation, committee charters, executive hiring
4. Audit & Compliance	4-6 months	Big 4 audit, SEC registration, disclosure preparation
5. Underwriter Selection	1-2 months	Investment bank engagement, due diligence, pricing
6. SEC Review	3-4 months	S-1 filing, comment letters, amendments
7. Roadshow & Pricing	2-3 weeks	Institutional marketing, book building, final price
8. Trading Commencement	1 week	Exchange listing, first trade, ongoing compliance

Key Success Factors

Factor	Approach
Asset Documentation	Comprehensive third-party verification of underlying assets
Professional Management	Hire experienced public company executives (CEO, CFO, GC)
Independent Oversight	Credible independent directors with relevant expertise
Auditor Selection	Big 4 accounting firm for credibility and SEC acceptance
Investor Relations	Professional IR program, analyst coverage, transparency
M&A Discipline	Clear acquisition criteria, rigorous due diligence, integration capability

Ibrands Corporation represents a strategic evolution from trust-held assets to a professionally managed, publicly traded holding company. The dual-class structure preserves founding trust control while unlocking the power of publicly traded shares as acquisition currency. This structure positions IBRC to build a diversified conglomerate through disciplined, stock-based M&A.;

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