CCME Global Limited

(formerly known as Genesis IBRC India Limited)

CIN: L46909AP1992PLC107068

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34th Annual General Meeting ("AGM") on September 29, 2026 at 3.00 P.M. through audio-visual means and principle place of AGM shall be Registered Office of the Company at Flat No 401 VVN Residency, 40 A Ashok Nagar, West Godavari, Eluru, Andhra Pradesh, India, 534002

CCME GLOBAL LIMITED
(Formerly known as Genesis IBRC India Limited)

Board of Directors and Key Managerial Personnel:

Mr. BALAKRISHNA KOPPULA	:	Whole Time Director (Up to January 19, 2026)
Mrs. VANITHA NAGULAVARI	:	Non–Executive Director (Up to January 19, 2026)
Mr. PRASADA RAO KALLURI	:	Independent Director (Up to January 19, 2026)
Mr. MOHAMMED BABA	:	Independent Director (Up to January 19, 2026)
Mr. CHDVV PRASAD RAO	:	Chief Financial Officer (Up to January 19, 2026)
Mr. RAMAKRISHNA SUBRAY HEGDE	:	Company Secretary (Up to December 31, 2025)

Mr. PADMANABAN KRISHNAMOORTHY	:	Non-Executive Director (w.e.f. January 19, 2026) Chairman (w.e.f. January 19, 2026 and up to April 8, 2026)
Mrs. V. VARALAKSHMI	:	Non–Executive Director (w.e.f. January 19, 2026)
Ms. POONAM CHATURVEDI	:	Managing Director (w.e.f. January 19, 2026)
Mr. ASHOK CHHAGANBHAI PATEL	:	Independent Non-Executive Director (w.e.f. January 19, 2026 and up to August 15, 2026)
Ms. RITIKA AGRAWAL	:	Independent Non-Executive Director (w.e.f. January 19, 2026) Chairperson (w.e.f. April 8, 2026 and up to August 21, 2026)
Ms. AMI OZA	:	Independent Non-Executive Director and Chairperson (w.e.f. August 21, 2026)
Mr. RAVINDRANATH RAJARAM	:	Chief Financial Officer (w.e.f. January 19, 2026)
Ms. GARIMA GARG	:	Company Secretary and Compliance Officer (w.e.f. April 8, 2026)

Audit Committee:

Mr. PRASADA RAO KALLURI	:	Chairperson (Up to January 19, 2026)
Mr. BALAKRISHNA KOPPULA	:	Member (Up to January 19, 2026)
Mr. MOHAMMED BABA	:	Member (Up to January 19, 2026)

Mr. ASHOK CHHAGANBHAI PATEL	:	Chairperson (w.e.f. January 19, 2026 and up to August 15, 2026)
Ms. RITIKA AGRAWAL	:	Member (w.e.f. January 19, 2026) Chairperson (w.e.f. August 21, 2026)
Ms. POONAM CHATURVEDI	:	Member (w.e.f. January 19, 2026)
Ms. AMI OZA	:	Member (w.e.f. August 21, 2026)

Nomination and Remuneration Committee:

Mr. PRASADA RAO KALLURI	:	Chairperson (Up to January 19, 2026)
Mr. MOHAMMED BABA	:	Member (Up to January 19, 2026)
Mrs. VANITHA NAGULAVARI	:	Member (Up to January 19, 2026)

Mr. ASHOK CHHAGANBHAI PATEL	:	Chairperson (w.e.f. January 19, 2026 and up to August 15, 2026)
Ms. RITIKA AGRAWAL	:	Member (w.e.f. January 19, 2026) Chairperson (w.e.f. August 21, 2026)
Mr. PADMANABAN KRISHNAMOORTHY	:	Member (w.e.f. January 19, 2026)
Ms. AMI OZA	:	Member (w.e.f. August 21, 2026)

Stakeholders Relationship Committee:

Mr. PRASADA RAO KALLURI	:	Chairperson (Up to January 19, 2026)
Mr. BALAKRISHNA KOPPULA	:	Member (Up to January 19, 2026)
Mr. MOHAMMED BABA	:	Member (Up to January 19, 2026)

Mr. ASHOK CHHAGANBHAI PATEL	:	Chairperson (w.e.f. January 19, 2026 and up to August 15, 2026)
Ms. RITIKA AGRAWAL	:	Member (w.e.f. January 19, 2026) Chairperson (w.e.f. August 21, 2026)
Mr. PADMANABAN KRISHNAMOORTHY	:	Member (w.e.f. January 19, 2026)
Ms. AMI OZA	:	Member (w.e.f. August 21, 2026)

Registered Office	:	Flat no 401, VVN Residency, 40-A, Ashok Nagar,(West Godavari), Eluru, West Godavari, Andhra Pradesh 534002.
Corporate Identity Number	:	L46909AP1992PLC107068
Statutory Auditors	:	M/s. Ramasamy Koteswara Rao & Co., LLP Chartered Accountants Road No. 12, MLA's Colony, Banjara Hills, Hyderabad–500034, Telangana, India (Up to June 23, 2026) M/s Desai Saksena & Associates, Chartered Accountants Laxmi Building, 1st Floor, Sir P. M. Road, Fort, Mumbai-400001 (w.e.f. July 15, 2026)
Secretarial Auditors	:	M/s. P. S. Rao & Associates Company Secretaries Flat No.10, 4th Floor, D. No.6-3-347/22/2, Ishwarya Nilayam, Opp. Sai Baba Temple, Dwarakapuri Colony, Punjagutta, Hyderabad – 500 082, Telangana, India
Bankers	:	Karur Vysya Bank, Indian Bank Standard Chartered Bank
Listed at	:	BSE Limited
Registrars and Share Transfer Agents	:	Venture Capital and Corporate Investments Pvt. Ltd AURUM", 4th & 5th Floors, Plot No.57, Jayabheri Enclave Phase – Gachibowli, Hyderabad – 500032.

NOTICE

Notice is hereby given that the 34th Annual General Meeting of the Members of **CCME Global Limited (Formerly known as Genesis IBRC India Limited)** will be held on **Tuesday, September 29, 2026** at 3:00 P.M. through Audio-Visual means to transact the following business:

ORDINARY BUSINESS:

1. **To consider and adopt the Audited Financial Statement of the Company for the financial year 2025 - 2026 together with the Report of the Board of Directors and Auditors thereon;**

2. **To appoint a director in place of Mr. Padmanaban Krishnamoorthy (DIN: 06830658), who retires by rotation and being eligible, offer himself for reappointment as Director;**

   To consider and if thought fit, to pass with or without modification(s), the following resolution as an **Ordinary Resolution**:

   "RESOLVED THAT pursuant to the provisions of Section 152 and other applicable provisions of the Companies Act, 2013, the approval of members of the Company, be and is hereby accorded to reappoint Mr. Padmanaban Krishnamoorthy (DIN: 06830658) as a Non-Executive Director of the Company, who is liable to retire by rotation."

3. **To ratify the appointment of M/s Desai Saksena & Associates, Chartered Accountants (FRN: 102358W), as Statutory Auditor to fill the casual vacancy due to resignation of M/s. M N Rao & Associates LLP (FR No. 005386S/S000195), who hold office up to this Annual General Meeting of the Company, on such remuneration as may be decided by the Board of Directors of the Company:**

   To consider and if thought fit, to pass with or without modification(s), the following resolution as an **Ordinary Resolution**:

   "**RESOLVED THAT** pursuant to the provisions of Section 139, 142 and other applicable provisions, if any, of the Companies Act, 2013 and as appointed by the Board of Directors in their meeting held on July 15, 2026 M/s Desai Saksena & Associates, Chartered Accountants (FRN: 102358W), be and are hereby appointed as the Statutory Auditors of the Company to hold office up to the date of this Annual General Meeting of the Company to fill the casual vacancy caused due to resignation of M/s. M N Rao & Associates LLP (FR No. 005386S/S000195), as Statutory Auditors of the Company w.e.f. June 23, 2026, on such remuneration as may be decided by the Board of Directors of the Company."

4. **To appoint M/s Desai Saksena & Associates, Chartered Accountants (FRN: 102358W), as Statutory Auditor of the Company for the period of 5 (Five) years:**

   To consider and if thought fit, to pass with or without modification(s), the following resolution as an **Ordinary Resolution**:

   RESOLVED THAT pursuant to the provisions of Sections 139, 142 and other applicable provisions, if any, of the Companies Act, 2013, read with the Companies (Audit and Auditors) Rules, 2014 (including any statutory modification(s) or re-enactment(s) thereof for the time being in force), M/s. Desai Saksena & Associates, Chartered Accountants (FRN: 102358W), who have offered themselves for appointment and have confirmed their eligibility under Section 141 of the Companies Act, 2013, be and are hereby appointed as the Statutory Auditors of the Company for a period of five (5) consecutive years, from the conclusion of this 34th Annual General Meeting until the conclusion of the 39th Annual General Meeting of the Company to be held in the calendar year 2031, at such remuneration plus applicable taxes and reimbursement of out-of-pocket expenses as may be mutually agreed upon between the Board of Directors of the Company and the Auditors.

SPECIAL BUSINESS:

5. To ratify and take note of the revised certificate issued by Chartered Accountant for change in name of the Company:

To consider and if thought fit, to pass with or without modification(s), the following resolution as an **Ordinary Resolution**:

"**RESOLVED THAT** pursuant to the provisions of Section 13 and other applicable provisions, if any, of the Companies Act, 2013, read with the rules made thereunder, and Regulation 45 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (including any statutory modification(s) or re-enactment(s) thereof for the time being in force), and subject to the approval of the Central Government / Registrar of Companies and Stock Exchanges, the revised certificate dated March 17, 2026, issued by M/s. Desai Saksena & Associates, Chartered Accountants, validating compliance as required under Regulation 45 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 for the change in name of the Company from Genesis IBRC India Limited to CCME Global Limited, be and is hereby noted, approved, and ratified.

RESOLVED FURTHER THAT the name of the Company be changed from Genesis IBRC India Limited to CCME Global Limited with effect from the date of issuance of the Certificate of Incorporation by the Registrar of Companies, CRC dated March 19, 2026, and that Clause I (Name Clause) of the Memorandum of Association of the Company be substituted accordingly.

6. **To regularize and approve the appointment of Ms. Ami Oza (DIN: 11385775) as an Independent Non-Executive Director of the Company:**

To consider and if thought fit, to pass with or without modification(s), the following resolution as a **Special Resolution**:

"**RESOLVED THAT** Ms. Ami Oza (DIN: 11385775), who was appointed as an Additional Independent Non-Executive Director of the Company, with effect from August 21, 2026, by the Board of Directors, based on the recommendation of the Nomination and Remuneration Committee in terms of Section 161 of the Companies Act, 2013 **("Act")** read with the Articles of Association of the Company, who is eligible for appointment and who has consented to act as a Director of the Company and in respect of whom the Company has received a notice in writing from a Member under Section 160(1) of the Act proposing his candidature for the office of a Director, be and is hereby appointed as an Independent Non-Executive Director of the Company.

RESOLVED FURTHER THAT pursuant to the provisions of Sections 149, 152 and other applicable provisions, if any, of the Companies Act, 2013 **('Act')** read with Schedule IV to the Act and the Companies (Appointment and Qualification of Directors) Rules, 2014, **('Rules')** (including any statutory modification(s) or re-enactments(s) thereof for the time being in force), Regulation 17 and other applicable regulations of the Securities and Exchange Board of India (Listing the appointment of Ms. Ami Oza (DIN: 11385775), who meets the criteria for independence as provided in Section 149(6) of the Act and Regulation 16(1)(b) of Listing Regulations and who has submitted a declaration to that effect, and who is eligible for appointment as an Independent Non-Executive Director of the Company, not liable to retire by rotation, to hold office for a term of 5 (five) years commencing from August 21, 2026 up to August 20, 2031 (both days inclusive), be and is hereby approved.

RESOLVED FURTHER THAT any Directors of the Company be and is hereby severally authorized to sign and file statutory eForm with the Ministry of Corporate Affairs, inform other regulatory authorities and to do such acts, deeds and things as may be necessary to give effect to aforesaid resolution."

7. To approve increase in Authorised Share Capital of the Company consequential alteration in capital clause of the of the Memorandum of Association of the Company:

To consider and if thought fit, to pass with or without modification(s), the following resolution as an **Ordinary Resolution**:

"**RESOLVED THAT** pursuant to the provisions of Section 61, 64 and other applicable provisions, if any, of the Companies Act, 2013 (including any amendment thereto or re-enactment thereof) and the Rules framed thereunder, consent of the members of the Company be and is hereby accorded for increase in the Authorised Share Capital of CCME Global Limited (formerly known as Genesis IBRC India Limited) ("**Company**") from existing INR 60,00,00,000 (Indian Rupees Sixty Crore Only) divided into 6,00,00,000 (Six Crore) Equity Shares of INR 10/- (Indian Rupees Ten Only) each to INR 200,00,00,000 (Indian Rupees Two Hundred Crores Only) divided into 20,00,00,000 (Twenty Crores) Equity Shares of INR 10/- (Indian Rupees Ten Only) each which shall rank pari passu in all respect with the existing Equity Shares of the Company as per the Memorandum and Articles of Association of the Company.

RESOLVED FURTHER THAT pursuant to Section 13 and all other applicable provisions, if any, of the Companies Act, 2013, consent of the shareholders of the Company be and is hereby accorded, for alteration of Clause V of the Memorandum of Association of the Company by substituting in its place and stated the following:

"5/V. The Authorised Share Capital of the Company is INR 200,00,00,000 (Indian Rupees Two Hundred Crores Only) divided into 20,00,00,000 (Twenty Crores) Equity Shares of INR 10/- (Indian Rupees Ten Only) each."

RESOLVED FURTHER THAT approval of the shareholders of the Company be and is hereby accorded to authorize the Board of Directors of the Company (hereinafter referred to as 'Board' which term shall include any duly constituted committee empowered by the Board to exercise its powers including powers conferred under this resolution) and/or CFO and/or Company Secretary and Compliance Officer of the Company to do all such acts, deeds, matters and things and to take all such steps as may be required in this connection including seeking all necessary approvals to give effect to this Resolution and to settle any questions, difficulties or doubts that may arise in this regard."

8. To approve offer, issue and allotment of Equity Shares of the Company on Preferential Issue basis:

To consider and if thought fit, to pass with or without modification(s), the following resolution as a **Special Resolution**:

"**RESOLVED THAT** pursuant to (i) the provisions of Sections 23, Section 42, 62 (1) (c), and other applicable provisions of the Companies Act, 2013 ('Act') read with the Rule 13 of the Companies (ShareCapital and Debentures) Rule, 2014 and Rule 14 of the Companies (Prospectus and Allotment of Securities) Rule, 2014 and other applicable provisions, if any, of the Act any other procedural rule(s), regulation(s), circular(s), notification(s), order(s) etc., issued thereunder including any statutory amendment(s) or modification(s) thereto or enactment(s) or re-enactment(s) thereof for the time being in force; (ii) applicable provisions of Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018 [SEBI (ICDR) Regulations, 2018]; (iii) the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 [SEBI (LODR) Regulations, 2015]; (iv) Securities and Exchange Board of India (Substantial Acquisition of Shares and Takeovers) Regulations, 2011 [SEBI (SAST) Regulations, 2011]; (v) the provisions of the Foreign Exchange Management Act, 1999 including any amendments, statutory modification(s), variation(s) and/or the rules and regulation framed thereunder, including the Foreign Exchange Management (Non-debt Instruments) Regulations, 2019, as amended, Foreign Exchange Management (Debt Instruments) Rules, 2019, as amended, Foreign Exchange Management (Overseas Investment) Regulations, 2022 read with Foreign Exchange Management (Overseas Investment) Rules, 2022 and amendment thereon, the Issue of Foreign Currency Convertible Bonds and Ordinary Shares (Through Depository Receipt Mechanism) Scheme, 1993, as amended, the Depository Receipts Scheme, 2014, as amended, the current Consolidated FDI Policy (effective from October 15, 2020), as amended, issued by the Department for Promotion of Industry and Internal Trade, Ministry of Commerce and Industry, Government of India ("**GoI**") [collectively known as FEMA Regulations], (vi) any other rules / regulations / guidelines, if any, prescribed by the Securities and Exchange Board of India ("SEBI"), stock exchange where the shares of CCME Global Limited (formerly known as Genesis IBRC India Limited) (herein referred as "**Company**") are listed i.e. BSE Limited ("Stock Exchange") and/or any other statutory / regulatory authority; (vi) the Memorandum and Articles of Association of the Company; (vii) the Share Purchase And Swap Agreement dated August 29, 2026**,** entered between the Company**,** Cash & Carry Middle East FZCO ("**CCME UAE**"); Mr. Padmanaban Krishnamoorthy ("**Seller 1**") and Mrs. Varalakshmi Venkataraman ("**Seller 2**"), (collectively known as **Sellers for CCME UAE**"), for acquisition of shares of CCME UAE by the Company; (viii) the Share Purchase And Swap Agreement dated August 29, 2026**,** entered between the Company**,** Interlink Distribution LLC (**"Interlink**"), Mr. Mostafa Ahmed Kabir ("**Seller 3**" or **"Seller for Interlink**") for acquisition of shares of Interlink by the Company; (ix) based on the valuation report of CCME UAE dated August 27, 2026 and Interlink dated August 27, 2026, both received from Akasam Consulting Private Limited, a Category I Merchant Banker registered with SEBI; and (x) valuation report of the Company dated August 29, 2026**,** received from RV Bhavin R. Patel, bearing RV Registration No. IBBI/RV/05/2019/11668), Independent Valuer, the approval of the shareholders of the Company be and is hereby accorded:

(a) to create, offer, issue and allot in one or more tranches up to 1,80,00,000 (One Crore Eighty Lakhs) equity shares of the Company of face value of INR 10/- (Indian Rupees Ten Only) each ('**Subscription Shares**') at INR 10 (Indian Rupees Ten Only) per equity share, **payable in cash** ('**Share Issue Price**'), aggregating up to INR 18,00,00,000 (Indian Rupees Eighteen Crores Only), to the Proposed Allottees mentioned herein below (hereinafter referred to as ''Proposed Allottees'), by way of preferential issue in accordance with the terms and conditions as set out herein ("**Preferential Issue 1**"), subject to applicable laws and regulations, including the provisions of Chapter V of the SEBI (ICDR) Regulations, 2018 and the Act, as the Board may determine:

Sr. No.	Name of the Proposed Allottees	No. of Equity Shares to be allotted of the Company	Category
1	Mr. Noor Muhammed Habibullah	60,00,000	Non-Promoter / Individual
2	Mr. Suresh Kumar Ramani	60,00,000	Non-Promoter / Individual
3	Mr. Vidhu Mohan Pillai	60,00,000	Non-Promoter / Individual
	TOTAL	**1,80,00,000**	

(b) to create, offer, issue and allot up to 11,25,00,000 (Eleven Crore Twenty-Five Lakhs) fully paid-up equity shares of the Company of face value of INR 10/- (Indian Rupees Ten Only) each ("**Swap 1 Shares**") at INR 10 (Indian Rupees Ten Only) per equity share, aggregating to INR 112,50,00,000 (Indian Rupees One Hundred Twelve Crore Fifty Lakhs Only) ("**Purchase Consideration**"), to Seller 1 and Seller 2 (collectively known as **Sellers for CCME UAE**"), belonging to the promoter category of the Company, by way of a preferential issue on a private placement basis (the "**Preferential Issue 2**"), **for consideration other than cash**, being the swap of shares of the CCME UAE, whereby the Company shall acquire from the **Sellers for CCME UAE** 2,25,000 (Two Lakhs Twenty-Five Thousand) shares of the CCME UAE ("**Sale Shares of CCME UAE**"), representing 45% of the total paid-up share capital of the CCME UAE, on a share swap basis in the ratio of 500**:**1 (i.e., 500 equity shares of the Company for 1 share of CCME UAE), as full and final consideration in terms of the Share Purchase And Swap Agreement, and as per the particulars set out below:

Swap of Equity Shares Ratio Table for acquisition of CCME UAE:

Sr. No.	Name of the Sellers	Swap Ratio	No. of shares of CCME UAE to be acquired (Sale Shares of CCME UAE)	Face value of shares of CCME UAE	Percentage of paid-up capital of CCME UAE acquired (%)	Issue price (CCME UAE) per Swap Share	Equity shares of the Company to be issued on preferential basis (Swap 1 Shares)
1	Mr. Padmanaban Krishnamoorthy ("Seller 1") and	500: 1 (i.e., 500 equity shares of	1,80,000	AED 1	36.00	INR 5,000	9,00,00,000

		the Company for 1 share of CCME UAE)					
2	Mrs. Varalakshmi Venkataraman ("Seller 2")	500: 1 (i.e., 500 equity shares of the Company for 1 share of CCME UAE)	45,000	AED 1	9.00	INR 5,010	2,25,00,000
	TOTAL		**2,25,000**		**45.00**		**11,25,00,000**

(c) to create, offer, issue and allot 2,03,42,244 (Two Crore Three Lakhs Forty Two Thousand Two Hundred Forty-Four) fully paid-up equity shares of the Company of face value of INR 10/- (Indian Rupees Ten Only) each ("**Swap 2 Shares**") at INR 10 (Indian Rupees Ten Only) per equity share, aggregating to INR 20,34,22,440 (Indian Rupees Twenty Crore Thirty-Four Lakhs Twenty-Two Thousand Four Hundred Forty Only) ("**Purchase Consideration**"), to Seller 3 (known as **Seller for Interlink**"), belonging to the non-promoter category of the Company, by way of a preferential issue on a private placement basis (the "**Preferential Issue 3**"), for consideration other than cash, being the swap of shares of the Interlink, whereby the Company shall acquire from the **Seller 3 or Seller for Interlink,** 52 (Fifty-Two) shares of the Interlink ("**Sale Shares of Interlink**"), representing 52% of the total paid-up share capital of the Interlink, on a share swap basis in the ratio of 391197**:**1 (i.e., 391197 equity shares of the Company for every 1 share of Interlink), as full and final consideration in terms of the Share Purchase And Swap Agreement, and as per the particulars set out below:

Swap of Equity Shares Ratio Table for acquisition of Interlink:

Sr. No.	Name of the Sellers	Swap Ratio	No. of shares of Interlink to be acquired (Sale Shares of Interlink)	Face value of shares of Interlink	Percentage of paid-up capital of Interlink acquired (%)	Issue price (Interlink) per Swap Share	Equity shares of the Company to be issued on preferential basis (Swap 2 Shares)
1	Mr. Mostafa Ahmed Kabir	391197:1 (i.e., 391197 equity shares of the Company for every 1 shares of Interlink)	52	AED 1000	52.00	INR 39,11,970	2,03,42,244
	TOTAL		**52**		**52.00**		**2,03,42,244**

RESOLVED FURTHER THAT the "Relevant Date" for the purpose of determination of the floor price of the Subscription Shares, Swap 1 Shares and Swap 2 Shares to be issued and allotted as above as per ICDR Regulations and other applicable laws is Friday, August 28, 2026, being the date 30 (Thirty) days prior to the date of the Annual General Meeting of the Company i.e. on Tuesday, September 29, 2026.

RESOLVED FURTHER THAT without prejudice to the generality of the above resolution, the issue of the Subscription Shares, Swap 1 Shares and Swap 2 Shares to Proposed Allottees, Seller for CCME UAE and Seller for Interlink under the Preferential Allotment shall be subject to the following terms and conditions, apart from others, as prescribed under applicable laws:

1) The Subscription Shares, Swap 1 Shares and Swap 2 Shares to be issued and allotted shall be fully paid-up and rank pari-passu with the existing equity shares of the Company in all respects (including with respect to dividend and voting powers) from the date of allotment thereof, and be subject to the requirements of all applicable laws and shall be subject to the provisions of the Memorandum and Articles of Association of the Company.
2) The price determined above shall be subject to appropriate adjustments as permitted under the rules, regulations and laws, as applicable from time to time.
3) The Subscription Shares, Swap 1 Shares and Swap 2 Shares shall be allotted by the Company to the Proposed Allottees, Seller for CCME UAE and Seller for Interlink in dematerialized form within a period of 15 (Fifteen) days from the date of receipt of Shareholders' approval, provided that, where the issue and allotment of the said Subscription Shares, Swap 1 Shares and Swap 2 Shares is pending on account of pendency of approval of any Regulatory Authority (including, but not limited to BSE Limited and/or SEBI) or the Government of India, the issue and allotment shall be completed within a period of 15 (Fifteen) days from the date of receipt of last of such approvals.
4) The Subscription Shares, Swap 1 Shares and Swap 2 Shares to be allotted shall be subject to lock-in for such period as specified in the provisions of Chapter V of the SEBI (ICDR) Regulations, 2018 and any other applicable law for the time being in force.
5) The Subscription Shares, Swap 1 Shares and Swap 2 Shares to be allotted to the Proposed Allottees, Seller for CCME UAE and Seller for Interlink shall be listed on the stock exchange where the existing equity shares of the Company are listed, subject to the receipt of necessary regulatory permissions and approvals as the case may be.
6) The Subscription Shares so offered, issued and allotted to the Proposed Allottees are being issued for cash paid in full by the Proposed Allottees for the Subscription Shares to be issued by the Company to the Proposed Allottees pursuant to this resolution.
7) The Swap 1 Shares so offered, issued and allotted to the Seller for CCME UAE are being issued as Swap of Equity Shares of the Company as fully paid for the Swap 1 Shares to be issued by the Company to the Seller for CCME UAE pursuant to this resolution.
8) The Swap 2 Shares so offered, issued and allotted to the Seller for Interlink are being issued as Swap of Equity Shares of the Company as fully paid for the Swap 2 Shares to be issued by the Company to the Seller for Interlink pursuant to this resolution.
9) The Subscription Shares, Swap 1 Shares and Swap 2 Shares so offered, issued and allotted herein shall not exceed the number of equity shares as approved herein above.

RESOLVED FURTHER THAT subject to the receipt of such approvals as may be required under applicable law, consent of the Shareholders of the Company is hereby accorded to record the name and details of the Proposed Allottees, Seller for CCME UAE and Seller for Interlink in Form PAS-5 and the Board be and is hereby authorized to make an offer to the Proposed Allottees, Seller for CCME UAE and Seller for Interlink through Letter of Offer/ Private Placement Offer Letter cum Application Letter in Form PAS 4 or such other form as prescribed under the Act and SEBI (ICDR) Regulations, 2018 containing the terms and conditions ("Offer Document") after passing of this resolution and receiving any applicable regulatory approvals with a stipulation that the allotment would be made only upon receipt of in-principle approval from the Stock Exchange i.e., BSE Limited, and within the timelines prescribed under the applicable laws.

RESOLVED FURTHER THAT the Board be and is hereby authorized to accept any modification(s) in the terms of issue of Subscription Shares, Swap 1 Shares and Swap 2 Shares subject to the provisions of the Act and the SEBI (ICDR) Regulations, 2018 without being required to seek any further consent or approval of the Shareholders.

RESOLVED FURTHER THAT the Board and / or Company Secretary and Compliance Officer be and are hereby severally authorized on behalf of the Company to do all such acts, deeds, matters and things as the Board may, in its absolute discretion, deem necessary or desirable for such purpose and for the purpose of giving effect to this resolution, including without limitation (i) to vary, modify or alter any of the relevant terms and conditions, attached to the Subscription Shares to be allotted to the Proposed Allottees for effecting any modifications, changes, variations, alterations, additions and/or deletions to the preferential issue as may be required by any regulatory or other authorities or agencies involved in or concerned with the issue of the equity shares, (ii) making applications to the stock exchange for obtaining in-principle approvals, (iii) listing of shares, (iv) filing requisite documents with the Ministry of Corporate Affairs and other regulatory authorities, (v) filing of requisite documents with the depositories, (vi) to resolve and settle any questions and difficulties that may arise in the preferential offer, (vii) issue and allotment of the Subscription Shares, Swap 1 Shares and Swap 2 Shares, and (viii) to take all other steps which may be incidental, consequential, relevant or ancillary in relation to the foregoing without being required to seek any further consent or approval of the Shareholders of the Company, and that the Shareholders shall be deemed to have given their approval thereto expressly by the authority of this resolution, and the decision of the Board in relation to the foregoing shall be final and conclusive.

RESOLVED FURTHER THAT the Board and / or Company Secretary and Compliance Officer be and are hereby severally authorised to delegate all or any of its powers conferred upon it by these resolutions, as it may deem fit in its absolute discretion, to any Committee of the Board or to any one or more directors, officer(s) or authorized signatory(ies) including execution of any documents on behalf of the Company and to represent the Company before any governmental or regulatory authorities, and to appoint any professional advisors, bankers, consultants and advocates to give effect to this resolution and further to take all others steps which may be incidental, consequential, relevant or ancillary in this regard."

9. To approve sub-division / split of equity shares of the Company:

To consider and if thought fit, to pass with or without modification(s), the following resolution as an **Ordinary Resolution**:

"RESOLVED THAT pursuant to the provisions of Section 61, 64 and the other applicable provisions, if any, of the Companies Act, 2013 and Rules made thereunder (including any statutory modifications or re-enactment(s) thereof, for the time being in force) and the provisions of the Memorandum and Articles of Association of the Company and subject to such approval(s) and consent(s) as may be required under the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 [SEBI (LODR) Regulations, 2015], as amended and other applicable laws, rules and regulations for the time being in force, if any, prescribed by any relevant authorities from time to time, to the extent, the consent of the members of the Company be and is hereby accorded for the sub-division of 1 (One) Equity Share of the Company having face value of INR 10 (Indian Rupees Ten only) each fully paid-up into 10 (Ten) Equity Shares having face value of INR 1 (Indian Rupee One Only) each fully paid-up, with effect from the 'Record Date' to be determined by the Board of Directors or any Committee thereof, for this purpose.

RESOLVED FURTHER THAT pursuant to sub-division of equity shares of the Company, the Authorised, Issued, Subscribed and Paid-up Equity Share Capital of 1 (One) Equity Share of face value of INR 10 (Indian Rupees Ten only) each fully paid-up shall stand sub-divided into 10 (Ten) Equity Shares of face value of INR 1 (Indian Rupee One Only) each fully paid-up as existing on the Record Date and shall rank pari-passu in all respects with each other and carry the same rights as to the existing fully paid-up equity share of INR 10/- (Indian Rupees Ten only) each of the Company.

RESOLVED FURTHER THAT the approval of the members of the Company is hereby accorded to alter the existing Clause 5/V of the Memorandum of Association of the Company relating to Capital by substituting with the following Clause 5/V:

"5/V. The Authorised Share Capital of the Company is INR 200,00,00,000 (Indian Rupees Two Hundred Crores Only) divided into 200,00,00,000 (Two Hundred Crores) Equity Shares of INR 1 (Indian Rupee One Only) each."

RESOLVED FURTHER THAT upon the sub-division of the Face Value of Equity Shares as aforesaid, the existing Share Certificate(s) in relation to the existing Equity Shares of the Face Value of INR 10 (Indian Rupees Ten Only) each held in physical form, if any, shall be deemed to have been automatically cancelled with effect on and from the Record Date as determined by the Board of Directors ("Board") and the Company may without requiring the surrender of existing share certificate(s), issue and dispatch new share certificate(s) or a 'Letter of confirmation' in lieu of physical share certificate(s), to the shareholders with regard to sub-division of Equity Shares in accordance with the provisions of the Companies (Share Capital and Debentures) Rules, 2014 (as amended) and Articles of Association of the Company and other applicable regulations and in the case of the Equity Shares held in the dematerialized form, the number of Equity Shares shall be credited to the respective beneficiary accounts of the members maintained with their Depository Participants, in lieu of the existing credits representing the Equity Shares of the Company before sub-division and the Company shall execute such corporate actions as may be necessary in relation to the existing Equity Shares.

RESOLVED FURTHER THAT the Board of Directors of the Company be and are hereby severally authorized to accept and make any alteration(s), modification(s) to the terms and conditions as they may deem necessary, concerning any aspect of the sub-division of Equity Shares, in accordance with the statutory requirements as well as to give such directions as may be necessary or desirable, to settle any questions, difficulties or doubts that may arise.

RESOLVED FURTHER THAT any one Directors and / or Company Secretary and Compliance Officer of the company be and are hereby severally authorized to do all acts, deeds, matters and things as they may, in their absolute discretion deem necessary, expedient, usual or proper in relation to or in connection with or for matters in relation or consequential to the subdivision of shares including execution and filing of all the relevant documents with the Stock Exchanges, Depositories and other appropriate authorities, in due compliance of the applicable rules and regulations, to give effect to this resolution."

10. To approve the transactions with the Company's related parties:

To consider and if thought fit, to pass with or without modification(s), the following resolution as an **Ordinary Resolution**:

"**RESOLVED THAT** pursuant to the provisions of Section 188 and other applicable provisions, if any, of the Companies Act, 2013 ("Act") read with Rule 15 of the Companies (Meetings of Board and its Powers) Rules, 2014, as amended till date, Regulation 23(4) of the Securities and Exchange Board of India the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 [SEBI (LODR) Regulations, 2015] and the Company's policy on Related Party transaction(s) and as agreed to by the Board of Directors of the Company (hereinafter referred to as the "Board" which term shall be deemed to include any committee and sub-committee which the Board may have constituted or shall hereinafter constitute to exercise its powers including the powers conferred by this resolution), approval of the Shareholders of the Company be and is hereby accorded to enter into arrangements / transactions / contracts with the Company's related parties within the meaning of Regulation 2(1)(zb) of the SEBI (LODR) Regulations, 2015 relating to transactions the details of which are more particularly set below, provided however that the aggregate amount / value of all such arrangements / transactions / contracts that may be entered into by the Company with the Related Parties and remaining outstanding at any one point in time shall not exceed the limits mentioned below during any one financial year, provided that the said transactions are entered into / carried out on arm's length basis and on such terms and conditions as may be considered appropriate by the Board of Directors:

Sr. No.	Name of the related party	Nature of relationship with the Company	Nature of transaction	Amount (in INR)
1.	Mr. Padmanaban Krishnamoorthy	Non-Executive Director and Promoter	Offer, issue and allot 9,00,00,000 equity shares face value of INR 10 each at par.	90,00,00,000
2.	Ms. V. Varalakshmi	Non-Executive Director and Promoter	Offer, issue and allot 2,25,00,000 equity shares face value of INR 10 each at par.	22,50,00,000
3.	Mr. Padmanaban Krishnamoorthy	Non-Executive Director and Promoter	Acquisition of 51% share capital of Cash & Carry Middle East	127,50,00,000
	Ms. V. Varalakshmi	Non-Executive Director		

		and Promoter	FZCO in one or more tranches.	
4.	Mr. Padmanaban Krishnamoorthy	Non-Executive Director and Promoter	To give loan or inter-corporate deposit or advance to Cash & Carry Middle East FZCO in one or more tranches.	200,00,00,000
	Ms. V. Varalakshmi	Non-Executive Director and Promoter		

RESOLVED FURTHER THAT the Audit Committee, Board of Directors or any other persons(s) authorised by the Board/Committee, be and is hereby authorised to perform and execute all such acts, deeds, matters, and things including delegation of any authority, as may be deemed necessary and expedient to give effect to this resolution and to settle any question that may arise in this regard and incidental thereto, without being required to seek any further consent or approval of the Members or otherwise to the end and intent that the Members shall be deemed to have given their approval thereto expressly by the authority of this resolution."

11. To approve making on investments, giving of loans and provide guarantee:

To consider and if thought fit, to pass with or without modification(s), the following resolution as a **Special Resolution**:

"RESOLVED THAT pursuant to the provisions of Section 186 and all other applicable provisions, if any, of the Companies Act, 2013 (the "Act"), read with the Companies (Meetings of Board and its Powers) Rules, 2014, the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, and the Foreign Exchange Management Act, 1999 (including any statutory modifications, amendments, or re-enactments thereof for the time being in force), and subject to the provisions of the Articles of Association of the Company and such other approvals, consents, sanctions, and permissions as may be necessary from appropriate regulatory and statutory authorities, the consent of the members of the Company be and is hereby accorded to the Board of Directors of the Company (hereinafter referred to as 'the Board', which term shall be deemed to include any Committee of Directors or any person(s) authorized by the Board for this purpose) to give any loan(s), including Inter-Corporate Deposits (ICDs), to any body corporate or person; give any guarantee(s) or provide any security/securities in connection with a loan made by any other person to, or to any other person by, any-body corporate or person; and/or acquire by way of subscription, purchase, or otherwise, the securities (including equity shares, preference shares, debentures, bonds, or any other financial instruments) of any-body corporate or entity, whether in India or outside India; notwithstanding that the aggregate of the loans, investments, guarantees, or securities so far given or to be given and investments so far made or to be made by the Company may exceed 60% (sixty percent) of its paid-up share capital, free reserves, and securities premium account or 100% (one hundred percent) of its free reserves and securities premium account, whichever is more, provided that the total aggregate outstanding amount of such loans, ICDs, guarantees, securities, and investments at any given point of time shall not exceed INR 500,00,00,000 (Indian Rupees Five Hundred Crore Only) or its equivalent in foreign currency.

RESOLVED FURTHER THAT the Board be and is hereby authorized to finalize, vary, amend, modify, renew, or restructure the terms, conditions, and covenants of the aforementioned loans, ICDs, investments, guarantees, or securities, including but not limited to the rate of interest (ensuring compliance with Section 186(7) of the Act), tenure, security documentation, repayment schedules, and disinvestment options, as it may in its absolute discretion deem fit and in the best interests of the Company.

RESOLVED FURTHER THAT for the purpose of giving effect to this resolution, the Board of Directors 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 necessary, proper, or desirable, including but not limited to, negotiating, finalizing, and executing all agreements, loan documents, undertakings, deeds, indemnities, counter-guarantees, declarations, and other necessary papers; approving and making remittances in foreign currencies for overseas acquisitions and investments in compliance with RBI guidelines; seeking approvals from financial institutions, banks, or regulatory authorities, if required; filing necessary forms, returns, and documents with the Registrar of Companies (RoC), stock exchanges, and other statutory authorities; settling any question, difficulty, or doubt that may arise in relation to such loans, investments, guarantees, or securities without being required to seek any further consent or approval of the members.

RESOLVED FURTHER THAT the Board be and is hereby authorized to delegate all or any of the powers herein conferred to any Committee of Directors, the Managing Director, the Whole-Time Director, the Chief Financial Officer, the Company Secretary, or any other authorized officer of the Company, to execute and implement this resolution."

12. To grant approval under Section 185 of the Companies Act, 2013 for providing Loan / Guarantee to entities in which Directors of the Company are interested:

To consider and if thought fit, to pass with or without modification(s), the following resolution as a **Special Resolution**:

"**RESOLVED THAT** pursuant to the provisions of Section 185, Section 186 and other applicable provisions, if any, of the Companies Act, 2013 read with the Rules made thereunder, the provisions of Regulation 23 and other applicable Regulations of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, Foreign Exchange Management (Overseas Investment) Regulations, 2022 read with Foreign Exchange Management (Overseas Investment) Rules, 2022 and amendment thereon ("**ODI Regulations**"), the Articles of Association of the Company, and such other approvals, consents, permissions and sanctions as may be necessary, consent of the Members of the Company be and is hereby accorded to the Board of Directors of the Company (hereinafter referred to as the "Board", which term shall be deemed to include any Committee of the Board constituted/to be constituted to exercise the powers conferred by this resolution) to advance any loan including any loan represented by book debt, or give any guarantee or provide any security in connection with any loans / debentures / bonds etc. raised by subsidiary company(ies) / body corporate(s) in whom any of the Director of the Company is interested up to an aggregate, not exceeding INR 200,00,00,000 (Indian Rupees Two Hundred Crore Only) or in other currency for an equivalent amount in aggregate, in connection with any loan availed / to be availed by M/s. Cash & Carry Middle East FZCO ("**CCME UAE or Borrower**"), being an entity in whom the Directors of the Company are interested within the meaning of Section 185 of the Companies Act, 2013, with the limit as specified under the ODI Regulations and on such terms and conditions, including the amount, tenure and purpose, as more particularly set out in the Explanatory Statement annexed to this Notice.

RESOLVED FURTHER THAT the Members hereby note that the proposed loan/guarantee/security shall be utilized by the Borrower only for its principal business activities, and that the requisite disclosures in this regard have been made in the Explanatory Statement annexed to this Notice in accordance with Section 185(2) of the Companies Act, 2013.

RESOLVED FURTHER THAT the said limits are well within the overall upper limits approved under Section 186 of the Companies Act, 2013, which were approved by the Members of the Company by way of a Special Resolution passed on September 29, 2026, and this resolution is being passed as a specific approval required under Section 185 of the Companies Act, 2013 in respect of the said entity.

RESOLVED FURTHER THAT the Board be and is hereby authorized to determine the actual terms and conditions, including rate of interest, repayment schedule, security, if any, and other ancillary terms of the loan/guarantee/ security to be granted/provided to CCME UAE, within the overall limits and terms approved above, and to do all such acts, deeds, matters and things as may be necessary, expedient or incidental for giving effect to this resolution.

RESOLVED FURTHER THAT any Director and/or the Company Secretary of the Company be and is hereby severally authorized to sign and file necessary e-forms with the Registrar of Companies, make necessary disclosures to the Stock Exchange(s) under the SEBI LODR Regulations, and do all such acts, deeds, matters and things as may be necessary for giving effect to this resolution.

RESOLVED FURTHER THAT the Company Secretary and/or any Director of the Company be and is hereby authorized to certify a copy of this resolution and furnish the same to such authorities, regulators, stock exchanges, lenders and other persons as may be required."

13. To approve limits for borrowings of the Company under section 180(1)(c) of the Companies Act, 2013:

To consider and if thought fit, to pass with or without modification(s), the following resolution as a **Special Resolution**:

"RESOLVED THAT pursuant to Section 180(1)(c) and other applicable provisions, if any, of the Companies Act, 2013 and the Rules made thereunder (including any statutory modification(s) or reenactment thereof for the time being in force), consent of the members be and is hereby accorded to borrow any sum or sums of money from time to time at their discretion, for the purpose of the business of the Company, which together with the monies already borrowed by the Company and its subsidiaries, (apart from temporary loans obtained from the Company's Bankers in the ordinary course of business), up to an amount not exceeding INR 200,00,00,000 (Indian Rupees Two Hundred Crores Only) which is over and above the aggregate of the paid-up capital and free reserves (that is to say, reserves, not set apart for any specific purpose) of the Company, and that the Board of Directors be and is hereby empowered and authorized to arrange or fix the terms and conditions of all such monies to be borrowed from time to time as to interest, repayment, security or otherwise as it may think fit in the best interest of the Company.

RESOLVED FURTHER THAT the Board of Directors be and is hereby authorized to undertake all such acts, deeds, matters and things to finalize and execute all such deeds, documents and writings as may be deemed necessary, proper, desirable and expedient in its absolute discretion, to enable this resolution, and to settle any question, difficulty or doubt that may arise in this regard."

14. To authorise the Board of Directors to create security interests over the undertaking or substantially the whole of the undertaking of the Company under Section 180(1)(a) of the Companies Act, 2013:

To consider and if thought fit, to pass with or without modification(s), the following resolution as a **Special Resolution**:

"**RESOLVED THAT** pursuant to the provisions of Section 180(1)(a) and other applicable provisions, if any, of the Companies Act, 2013 (the "Act") read with the Companies (Meetings of Board and its Powers) Rules, 2014, the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (the "SEBI Listing Regulations"), the Articles of Association of the Company, and subject to such other approvals, consents, sanctions and permissions as may be necessary from appropriate regulatory and statutory authorities, the consent of the members of the Company be and is hereby accorded to the Board of Directors of the Company (hereinafter referred to as 'the Board', which term shall be deemed to include any Committee of the Board or any person(s) authorised by the Board to exercise the powers conferred on the Board by this resolution), to mortgage, charge, hypothecate and/or create such other security, in such form, manner and ranking (including by way of first/second/pari-passu/exclusive charge), and at such time(s) as it may deem fit, on the whole or substantially the whole of the undertaking(s) of the Company, or any part thereof, and/or on all or any of the movable and/or immovable properties and assets of the Company, both present and future, and/or on the whole or any part of the undertaking(s) of the Company, in favour of banks, financial institutions, non-banking financial companies, mutual funds, insurance companies, bodies corporate, debenture trustees, security trustees and/or any other lender(s)/investor(s), to secure the rupee/foreign currency term loans, working capital facilities, debentures, bonds and/or any other financial assistance/facilities availed or to be availed by the Company, from time to time, up to an aggregate amount not exceeding INR 200,00,00,000 (Indian Rupees Two Hundred Crore Only) outstanding at any point in time, together with interest, additional interest, liquidated damages, commitment charges, premia on prepayment, costs, charges, expenses and all other monies payable by the Company under the respective financing/loan/debenture/security documents.

RESOLVED FURTHER THAT the Board be and is hereby authorised to finalise, settle and execute such mortgage(s), charge(s), hypothecation(s), deed(s) of hypothecation, deed(s) of mortgage, indenture(s), pledge agreement(s) and/or other security document(s) and to file the requisite forms and returns, including Form CHG-1/CHG-9, with the Registrar of Companies and other statutory authorities, and to do all such acts, deeds, matters and things and to settle any question, difficulty or doubt that may arise in relation to the creation, modification, satisfaction or release of any such security, as it may in its absolute discretion deem necessary, proper or expedient, without being required to seek any further consent or approval of the members.

RESOLVED FURTHER THAT the Board be and is hereby authorised to delegate all or any of the powers conferred on it by this resolution to any Director(s), Key Managerial Personnel or any other officer(s)/authorised representative(s) of the Company, to give effect to this resolution."

15. To approve shift in registered office of the Company from the State of Andhra Pradesh, Eluru to the State of Maharashtra, Mumbai

To consider and if thought fit, to pass with or without modification(s), the following resolution as a **Special Resolution**:

"RESOLVED THAT pursuant to provision of Section 12, 13 and other applicable provisions, if any, of the Companies Act, 2013 read with the Companies (Incorporation) Rules, 2014, Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 and subject to approval of the Central Government (Regional Director), Ministry of Corporate Affairs and any other applicable authorities, the consent of the shareholders of CCME Global Limited (formerly known as Genesis IBRC India Limited) (herein referred as "Company") be and is hereby accorded for shift in registered office of the Company FROM Flat No. 401 VVN Residency, 40A Ashok Nagar, Ashok Nagar, West Godavari, Eluru - 534002, in the State of Andhra Pradesh TO 501, 5th Floor, A Wing, Navkar Chambers, Opp. Star Plus, Marol Naka Andheri Kurla Road, Andheri East, Marol Naka, Mumbai – 400059, in the State of Maharashtra.

RESOLVED FURTHER THAT Clause 2 / II of the Memorandum of Association of the Company be altered to read as:

2 / II. The registered office of the Company will be situated in the State of Maharashtra, Mumbai.

RESOLVED FURTHER THAT any one of the Board of Directors or Company Secretary and Compliance Officer of the Company, be and are hereby severally authorised to negotiate, finalise and sign leave and license agreement, if any, with the owner of the proposed registered office of the Company, to appoint any professional to appear before the Central Government (Regional Director), Ministry of Corporate Affairs or delegate any authority as may be required to any other professionals, to sign and file statutory forms with the Central Government (Regional Director), Ministry of Corporate Affairs and Registrar of Companies and to do such other acts, deeds and things as may be necessary to give effect to aforesaid resolutions."

16. To approve overall limit for investments by Non-Resident Indians (NRIs) and Overseas Citizens of India (OCIs) in the paid-up equity share capital of the Company

To consider and if thought fit, to pass with or without modification(s), the following resolution as a **Special Resolution**:

"**RESOLVED THAT** pursuant to the provisions of Section 14 and all other applicable provisions, if any, of the Companies Act, 2013, the Foreign Exchange Management Act, 1999 (FEMA), the Foreign Exchange Management (Non-debt Instruments) Rules, 2019, and the regulatory infrastructure mandated under the Securities and Exchange Board of India (SEBI) Circular No. IMD/FPIC/CIR/P/2018/61 dated April 5, 2018 (including any statutory modifications, rules, or re-enactments thereof), and subject to all necessary approvals, permissions, and sanctions from relevant authorities, the consent of the Members of the Company be and is hereby accorded to increase the aggregate investment limit for investments by Non-Resident Indians (NRIs) and Overseas Citizens of India (OCIs) in the paid-up equity share capital of the Company at **24% (Twenty-Four percent)** of the total paid-up equity share capital of the Company through primary issuance or secondary market portfolio investment routes, provided that such limit remains within the permissible sectoral cap allocated to the Company's industry.

RESOLVED FURTHER THAT the Board of Directors of the Company (hereinafter referred to as 'the Board', which term shall include any Committee or designated official authorized by the Board) be and is hereby authorized to submit this mandate to National Securities Depository Limited (NSDL) and Central Depository Services (India) Limited (CDSL) to update the Company Master Database, ensuring the system-driven monitoring alerts are formally adjusted to reflect the new 24% threshold.

RESOLVED FURTHER THAT the Board be and is hereby authorized to execute all such documents, declarations, and filings, including the digital submission of Form MGT-14 with the Registrar of Companies (RoC) within 30 days of passing this resolution, and to take all necessary operational steps to give full effect to this resolution."

By Order of the Board
For CCME Global Limited
(Formerly known as Genesis IBRC India Limited)

Place: Mumbai
Date: 29-08-2026

Sd/-
POONAM CHATURVEDI
Managing Director
DIN: 05163733

Notes:

1. The explanatory statement pursuant to Section 102(1) of the Companies Act, 2013 (“Act”), in respect to the special businesses to be transacted at the AGM is annexed hereto. Additional information as per Regulation 36 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (“SEBI Listing Regulations”) and Secretarial Standard - 2 (“SS-2”) on General Meetings issued by the Institute of Company Secretaries of India, concerning item no. 2 and 6 of the Notice is annexed.

2. The Ministry of Corporate Affairs ("MCA"), vide its General Circular dated April 8, 2020, April 13, 2020, May 5, 2020 and other subsequent circulars in this regard, latest being General Circular No. 3/2025 dated September 22, 2025 (collectively referred to as "MCA Circulars") permitted the companies to hold their AGM through VC or OAVM up to September 30, 2026 without the physical presence of the Members at a common venue. Accordingly, in compliance with the provisions of the Act, SEBI Listing Regulations and MCA Circulars, the AGM of the Company is being held through VC/OAVM. The proceedings of the AGM will be deemed to be conducted at the Registered Office of the Company at Flat no 401, VVN Residency, 40-A, Ashok Nagar,(West Godavari), Eluru, West Godavari, Andhra Pradesh 534002.

3. Since the AGM will be held through VC/OAVM, pursuant to the MCA Circulars read with SEBI Listing Regulations, physical attendance of the members is not required at the AGM, and attendance of the members through VC/OAVM will be counted for the purpose of reckoning the quorum under Section 103 of the Companies Act, 2013. Route map of the venue of the Meeting is accordingly not annexed hereto. However, up to 1000 members will be able to join on a First Come First Serve basis to the AGM.

4. Pursuant to the provisions of Section 105 of the Act and Regulation 44(4) of the SEBI Listing Regulations, a member entitled to attend and vote at the AGM is entitled to appoint a proxy to attend and vote on his/her behalf and the proxy need not be a member of the Company. Since this AGM is being held through VC/OAVM, pursuant to the applicable MCA Circulars read with SEBI Listing Regulations physical attendance of members has been dispensed with. Accordingly, the facility for appointment of Proxies by the members will not be available for the AGM and hence the Proxy Form and Attendance Slip are not annexed to this Notice.

5. For enabling the Members to participate at the 34th AGM, the Company has entered into an agreement with its RTA Venture Capital and Corporate Investments Pvt. Ltd to provide VC/OAVM facility and Central Depository Services Limited (“CDSL”) to provide e-Voting facility for the AGM. The facility of participation at the AGM through VC/OAVM will be made available to all the members as per the MCA Circulars.

6. Corporate/Institutional members (i.e. other than individuals, HUF, NRI etc.) are entitled to appoint authorised representatives to attend the AGM through VC/OAVM on their behalf and cast their votes through remote e-Voting during the e-Voting period and/or during the AGM. Corporate/ Institutional members are required to send scanned copy (PDF/ JPG Format) of the relevant Board Resolution/ Authority letter etc. with attested specimen signature of the duly authorized signatory(ies) who are authorized to vote/attend AGM, to the Scrutiniser by e-mail at cosecpsg@gmail.com with a copy marked to CDSL (agency for providing the remote e-Voting facility) at helpdesk.evoting@cdslindia.com and the Company at csgenesisiil@gmail.com. They can also upload their Board Resolution/Power of Attorney/Authority Letter etc. by clicking on "Upload Board Resolution/Authority Letter" displayed under "e-Voting" tab in their login at e-Voting portal.

7. Procedure for updating/registering email address and mobile numbers for receiving AGM Notice and Annual Report of the Company electronically: Members who have not registered their email id, may register the same with the Company/RTA by giving the details, viz, folio number/ DP ID & Client ID, e-mail id, mobile number, self-attested copy of PAN card and Client Master copy (in case of electronic folio) / copy of share certificate (in case of physical folio) to RTA at investor.relations@vccipl.com or to the Company at csgenesisiil@gmail.com for limited purpose of receiving notice of 34th AGM of the Company and Annual Report for FY 2025-26. Post successful registration of the email, the member would get soft copy of the Annual Report 2025-26 along with Notice of the AGM containing the procedure for e-Voting along with the User ID and Password to enable casting of vote through remote e-Voting or electronic voting at the AGM.

8. Members may please note that pursuant to Regulation 40 (1) of the SEBI Listing Regulations read with SEBI Master Circular no. HO/38/13/ (4)2026-MIRSD-POD/I/4298/2026 dated February 06, 2026, SEBI has mandated the Listed Companies to issue securities in dematerialized form only while processing service requests viz. Issue of duplicate securities certificate; claim from unclaimed suspense account; renewal/exchange of securities certificate; endorsement; sub-division/splitting of securities certificate; consolidation of securities certificates/folios; transmission and transposition. Accordingly, Members are requested to make service requests by submitting a duly filled and signed Form ISR-4, the format of which is available on the Company's website at https://genesisiil.com and on the website of the Company's RTA, at https://www.vccipl.com. It may be noted that any service request can be processed only after the folio is KYC Compliant.

9. KYC updation for members: SEBI vide its Master Circular No. SEBI/HO/38/13/ (4)2026-MIRSD-POD/I/4298/2026 dated February 6, 2026, mandated that the security holders (holding securities in physical form), whose folio(s) are not updated with the KYC details (any of the details viz., PAN (linked with Aadhaar); Contact Details; Postal Address with Pin code, Mobile Number, Bank Account Details and signature, if any) shall be eligible for any payment including dividend, interest or redemption in respect of such folios, as may be applicable, only through electronic mode with effect from April 01, 2024. Further, such security holder shall not be able to lodge grievance or avail any service request from the RTA, until the KYC details are updated. Therefore, members of the Company, holding shares in physical mode are requested to immediately update their aforesaid KYC details with the RTA of the Company to avoid any hardship / consequences as above. For facilitating to update their aforesaid details, the required forms – ISR-1, ISR-2, ISR-3, ISR-4, SH-13 and SH-14, are available on website of the Company's RTA, at https://www.vccipl.com. Members can download the Forms, as applicable / required, fill in the details and send to the RTA of the Company for updating the details. Members are requested to intimate changes, if any, pertaining to their name, postal address, email address, telephone/mobile numbers, Permanent Account Number (PAN), mandates, nominations, power of attorney, bank details such as, name of the bank and branch details, bank account number, MICR code, IFSC code, etc. to their Depository Participants ("DPs"), if the shares are held in demat form and to the Company/RTA, in the prescribed forms, if the shares are held in physical form.

10. All existing investors are encouraged, in their own interest, to provide 'choice of nomination' for ensuring smooth transmission of securities held by them as well as to prevent accumulation of unclaimed assets in securities market. However, all new investors shall continue to be required to mandatorily provide the 'Choice of Nomination' for demat accounts except for jointly held demat accounts.

11. Members who have any grievance/ complaints are requested to write to Company's RTA and if required they may escalate to the Company Secretary. If the member is not satisfied with the response a complaint can be lodged on SCORES – SEBI portal. Post exhausting the option to resolve their grievance with the RTA/ Company directly and/or through the SEBI SCORES platform, the investors can initiate dispute resolution through the ODR Portal, https://smartodr.in/login.

12. As per Regulation 40 of SEBI Listing Regulations, as amended vide Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) (Amendment) Regulations, 2026 w.e.f. January 22, 2026 except registration of transfer of securities executed before April 01, 2019 and still held in physical form subject to such conditions as may be specified by the Board, securities of listed companies can be transferred only in dematerialized form including request received for transmission or transposition of securities. In view of this and to eliminate all risks associated with physical shares and for ease of portfolio management, members holding shares in physical form are requested to consider converting their holdings to dematerialized form. Further, with effect from April 2, 2026, SEBI has dispensed with the requirement of issuance of a Letter of Confirmation (LOC) by the Company/RTA while processing service request for issue of duplicate securities certificate; claim from unclaimed suspense account; renewal/ exchange of securities certificate; endorsement; sub-division/splitting of securities certificate; consolidation of securities certificates/ folios; transmission and transposition. Accordingly, securities will be credited directly to the shareholder's demat account upon submission of valid demat account details along with the latest Client Master List (not older than 2 months), Demat Conversion Request Form for NSDL/ Demat Request form for CDSL and Latest Client Master List, both attested by Depository Participant, besides mandatory documents for the subject service requests subject to folio being KYC Compliant. Members are accordingly requested to get in touch with any Depository Participant having

registration with SEBI to open a demat account or alternatively, contact RTA to seek guidance for the demat procedure. Members may also visit website of depositories viz. National Securities Depository Limited at https://nsdl.co.in/faqs/faq.php or Central Depository Services (India) Limited at https://www. cdslindia.com/investors/open-demat.html for further understanding of the demat procedure.

13. Special window for re-lodgement of physical share transfer requests: Members who have executed the transfer prior to April 1, 2019 but were not lodged for transfer or were lodged and subsequently rejected, returned or not attended due to deficiency in the documents have been provided a special re-lodgement window till February 4, 2027, to relodge the transfer requests. Transfers would be approved if all the requisite documents are in place. Transfer under this window will be credited only in dematerialised form and will carry a one-year lock-in period from the date of transfer registration. Members can contact the Company or the RTA, for assistance in this regard.

14. Procedure for inspection of documents: The register of Directors and Key Managerial Personnel and their shareholding, register of contracts or arrangements in which Directors are interested, and other relevant documents referred to in the Notice will be available, electronically, for inspection by the Members during the AGM. All documents referred to in the Notice will also be available electronically for inspection without any fee by the Members from the date of circulation of this Notice up to the date of AGM. Members seeking to inspect such documents can send an e-mail to csgenesisiil@gmail.com.

15. Electronic copy of the Notice for the 34th Annual General Meeting and the Annual Report 2025-26 are being sent by electronic mode to all the members whose email ids are registered with the Company / depository participant(s) and for members who have not registered their email addresses, physical copy of the Notice together with the Annual Report are being sent in permitted mode to all those members whose names appear in the Company's register of members/register of beneficial owners on 28th August, 2026. Upon request, printed copy of the Notice together with the Annual Report will be supplied to the shareholders free of cost. The Notice together with the Annual Report is also available on the Company's Website - https://genesisiil.com/investor-relations.html.

16. Mr. Piyush A. Gohel, Practising Company Secretary, (CP No. 27451, M No. F9068) has been appointed as the Scrutinizer to Scrutinize the e-voting at the meeting in a fair and transparent manner.

17. The Company has fixed Tuesday, 22nd September, 2026 as cut-off date for identifying the Shareholders for determining the eligibility to vote by electronic means. A person whose name is recorded in the register of members or in the register of beneficial owners maintained by the depositories as on the cut-off/entitlement date only shall be entitled to avail the facility of remote e-voting as well as at the meeting.

18. The voting rights will be reckoned on the paid-up value of the shares registered in the name of the shareholders on Tuesday, 22nd September, 2026 the cut-off date for identifying the Shareholders for determining the eligibility to vote by electronic means or in meeting.

19. Members may address their queries / communications at csgenesisiil@gmail.com.

INSTRUCTIONS TO SHAREHOLDERS FOR E-VOTING

(i) The voting period begins on Saturday, 26th September 2026 at 9:00 AM and ends on Monday, 28th September, 2026 at 5:00 PM. During this period shareholders of the Company, holding shares either in physical form or in dematerialized form, as on the cut-off date Tuesday, 22nd September 2026 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.

(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 above said 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**
Individual Shareholders holding securities in Demat mode with **CDSL**	1) 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 URL for users to login to Easi / Easiest are https://web.cdslindia.com/myeasi/home/login or visit www.cdslindia.com and click on Login icon and select New System Myeasi. 2) 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 i.e. CDSL/NSDL/KARVY/LINKINTIME, so that the user can visit the e-Voting service providers' website directly. 3) If the user is not registered for Easi/Easiest, option to register is available at https://web.cdslindia.com/myeasi/Registration/EasiRegistration 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 or click on https://evoting.cdslindia.com/Evoting/EvotingLogin 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.

Individual Shareholders holding securities in demat mode with **NSDL**	1) 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.nsdl.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. 2) If the user is not registered for IDeAS e-Services, option to register is available at https://eservices.nsdl.com. Select "Register Online for IDeAS "Portal or click at https://eservices.nsdl.com/SecureWeb/IdeasDirectReg.jsp 3) Visit the e-Voting website of NSDL. Open web browser by typing the following URL: https://www.evoting.nsdl.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 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**	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 22 55 33
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 toll free no.: 1800 1020 990 and 1800 22 44 30

(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	Enter your 10 digit alpha-numeric *PAN issued by Income Tax Department (Applicable for both demat shareholders as well as physical shareholders) • 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.
Dividend Bank Details **OR** Date of Birth (DOB)	Enter the Dividend Bank Details or Date of Birth (in dd/mm/yyyy format) as recorded in your demat account or in the company records in order to login. • If both the details are not recorded with the depository or company, please enter the member id / folio number in the Dividend Bank details field.

(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 <Company Name> 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) **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 should be mailed to helpdesk.evoting@cdslindia.com and on approval of the accounts they would be able to cast their vote.
- 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 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; peetisecuritiesltd@gmail.com, if they have voted from individual tab & not uploaded same in the CDSL e-voting system for the scrutinizer to verify the same.

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), AADHAR (self attested scanned copy) by email to Company/RTA email id.

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 AGM & e-Voting from the CDSL e-Voting System, you can write an email to helpdesk.evoting@cdslindia.com or contact at 022- 23058738 and 022-23058542/43.

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 at toll free no. 1800 22 55 33.

EXPLANATORY STATEMENT UNDER SECTION 102 AND OTHER APPLICABLE PROVISIONS OF THE COMPANIES ACT, 2013 AND RULES MADE THEREUNDER AND THE DISCLOSURE UNDER THE SEBI (ICDR) REGULATIONS, 2018 AND THE SECRETARIAL STANDARD - 2.

Item No. 3 and 4: To ratify the appointment of M/s Desai Saksena & Associates, Chartered Accountants (FRN: 102358W), as Statutory Auditor to fill the casual vacancy due to resignation of M/s. M N Rao & Associates LLP (FR No. 005386S/S000195), who hold office up to this Annual General Meeting of the Company, on such remuneration as may be decided by the Board of Directors of the Company and Appointment of M/s Desai Saksena & Associates, Chartered Accountants (FRN: 102358W) as Statutory Auditors of the Company for the period of 5 (Five) years:

This is to inform you that:

(a) Pursuant to Section 139 and other relevant provisions of the Companies Act, 2013 M/s. M N Rao & Associates LLP (FR No. 005386S/S000195), were appointed as Statutory Auditors of the Company at the 33rd Annual General Meeting ("AGM") for the period of 5 years from conclusion of 33rd AGM till the conclusion of 38th AGM of the Company.
(b) M/s. M N Rao & Associates LLP (FR No. 005386S/S000195), resigned as Statutory Auditors of the Company w.e.f. June 23, 2026, due to change in the management and shareholding pattern of the Company and the Company's intention to appoint another auditor as per its discretion and strategic requirements.
(c) M/s Desai Saksena & Associates, Chartered Accountants (FR No. 102358W), were appointed by the Board of Directors as Statutory Auditors of the Company to fill the casual vacancy caused by resignation of M/s. M N Rao & Associates LLP (FR No. 005386S/S000195), up to the date of the ensuing Annual General Meeting of the Company, and who are eligible to be appointed at the ensuing Annual General Meeting of the Company.
(d) M/s Desai Saksena & Associates, Chartered Accountants (FR No. 102358W), are also eligible to be appointed as Statutory Auditors of the company for the further period of 5 years.

In view of the above, it is proposed to ratify the appointment of M/s Desai Saksena & Associates, Chartered Accountants (FR No. 102358W), as Statutory Auditors of the Company and to appoint them as Statutory Auditors of the Company thereafter for a period of 5 years. The Company has received consent to the said effect.

None of the Directors, Key Managerial Personnel of the Company, or their relatives are concerned or interested, financially or otherwise, in this resolution, except to the extent of their shareholding in the Company.

The Board recommends the Ordinary Resolution set out in item no. 3 and 4, respectively of the Notice for approval by the shareholders.

Item No. 5: To ratify and take note of the revised certificate issued by Chartered Accountant for change in name of the Company:

This is to inform you that:

(a) The Board of Directors at its meeting held on January 19, 2026 proposed to change the name of the Company to 'CCME Global Limited due to change in management of the Company and to reflect the new management's business name;
(b) The original certificate under Regulation 45(1) (b) and (c) of Securities And Exchange Board of India (Listing Obligations And Disclosure Requirements) Regulations, 2015 ("SEBI LODR Regulations"), issued by the statutory auditors of the Company was submitted to BSE Limited for their approval for change in name of the Company to CCME GLOBAL LIMITED;
(c) Thereafter BSE Limited raised a query asking to submit revised certificate from statutory auditors or the chartered accountants, confirming the compliance of Regulation 45(1) (b) and (c) of SEBI LODR Regulations;
(d) As the new name i.e., CCME GLOBAL LIMITED doesn't reflect any new activity / new set of business / new sector of industries and it is generic in nature, therefore the requirements as mentioned under Regulation 45(1) (b) and (c) of SEBI LODR Regulations, are Not Applicable;

(e) Upon request of BSE Limited, revised certificate from M/s Desai Saksena & Associates, Chartered Accountants (FRN: 102358W), with regards to applicability of Regulation 45(1) (b) and (c) of SEBI LODR Regulations was obtained on March 17, 2026 and submitted with BSE Limited;
(f) Thereafter, BSE Limited approved the change in name application of the Company, subject to ratification of the revised certificate received from M/s Desai Saksena & Associates, Chartered Accountants (FRN: 102358W), with regards to applicability of Regulation 45(1) (b) and (c) of SEBI LODR Regulations.

Accordingly, it is proposed to ratify and approve the contents of the said certificate.

A copy of the revised CA certificate and the modified Memorandum of Association are available for inspection by the members.

None of the Directors, Key Managerial Personnel of the Company, or their relatives are concerned or interested, financially or otherwise, in this resolution, except to the extent of their shareholding in the Company.

The Board recommends the Ordinary Resolution set out in item no. 5 of the Notice for approval by the shareholders.

Item No. 6: **To regularize and approve the appointment of Ms. Ami Oza (DIN: 11385775) as an Independent Non-Executive Director of the Company:**

This is to inform you that:

(a) **NRC and Board's Recommendation**: Based on the recommendation of the Nomination and Remuneration Committee, the Board of Directors, at its Meeting held on August 21, 2026, appointed Ms. Ami Oza (DIN: 11385775) as an Additional Independent Non-Executive Director, not liable to retire by rotation, for a term of 5 (five) years commencing from August 21, 2026, subject to approval of the Shareholders by Special Resolution.
(b) **Shareholders' approval**: In terms of Regulation 17(1C) (a) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (SEBI Listing Regulations), the Company is required to obtain the approval of Shareholders for appointment of a director at the next General Meeting or within a period of 3 (three) months from the date of appointment, whichever is earlier.
(c) **Brief Profile**: Ms. Ami Oza holds degree in Master of Laws (LL.M.) in Business Laws from the University of Mumbai, a BLS/LL.B. degree from SVKM's Pravin Gandhi College of Law, and a Diploma in Intellectual Property Rights from IIPS, NMIMS. She is a practicing Advocate with over 10 years of post-qualification experience in corporate, commercial, civil, real estate, redevelopment, and regulatory laws. She brings a combination of legal expertise, commercial understanding, and strategic perspective to support effective governance, informed decision-making, regulatory compliance, ethical business practices, and sustainable organizational growth.
(d) **Eligibility**: The Company has received a notice from a Shareholder under Section 160(1) of the Act proposing his candidature for the office of Director of the Company. The Company has received from Ms. Ami Oza (i) Consent to act as Director in Form DIR-2 pursuant to Rule 8 of the Companies (Appointment and Qualifications of Directors) Rules, 2014 ('Rules'); (ii) Intimation in Form DIR-8 in terms of the Rules to the effect that she is not disqualified under the provisions of Section 164(2) of the Act; (iii) Declaration to the effect that she meets the criteria of independence as provided in Section 149(6) of the Act read with Regulation 16(1)(b) of the SEBI Listing Regulations; (iv) Confirmation in terms of Regulation 25(8) of the SEBI Listing Regulations that she is not aware of any circumstance or situation which exists or may be reasonably anticipated that could impair or impact her ability to discharge her duties and (v) Declaration pursuant to BSE Limited Circular No. LIST/COMP/14/2018-19, that she has not been debarred from holding office of a Director by virtue of any order passed by Securities and Exchange Board of India or any other such authority. Ms. Ami Oza has also confirmed that she is in compliance with Rules 6(1) and 6(2) of the Rules, with respect to the registration with the data bank of Independent Directors maintained by the Indian Institute of Corporate Affairs.
(e) **Opinion of NRC and the Board**: Ms. Ami Oza fulfills the conditions specified under the Act read with Rules thereunder and the SEBI Listing Regulations for her appointment as an Independent Non-Executive Director of the Company and is independent of the Management. Having regard to the qualifications, skill, experience, capabilities and knowledge, the Board considers that her association would be of immense benefit to the Company and hence, it is desirable to appoint her as an Independent Non-Executive Director. The terms and conditions of appointment of Ms. Ami Oza as

an Independent Non-Executive Director are uploaded on the website of the Company at www.genesisiil.com and would also be made available for inspection to the Shareholders / Members without any fee, on all working days, until the date of the AGM.

Accordingly, the Board recommends the Special Resolution at Item No. 6 of the accompanying Notice for approval by the Shareholders of the Company.

Other than Ms. Ami Oza and/or her relatives, none of the Directors, Key Managerial Personnel ('KMP') of the Company or the irrespective relatives are, in any way, concerned or interested in the Resolution mentioned at Item No. 6 of the accompanying Notice. Ms. Ami Oza is not related to any Director or KMP of the Company.

Details of the Director (including Managing Director) seeking appointment in pursuance of Regulations 36(3) of the Listing Regulations and Secretarial Standard - 2 on General Meetings, are as follows:

Name of Director	Ms. Ami Oza
DIN	11385775
Date of Birth / Age	April 5, 1992 / 34 years
Date of first appointment on the Board	August 21, 2026
Experience (including expertise in specific functional area) / Brief Resume	Ms. Ami Oza holds degree in Master of Laws (LL.M.) in Business Laws from the University of Mumbai, a BLS/LL.B. degree from SVKM's Pravin Gandhi College of Law, and a Diploma in Intellectual Property Rights from IIPS, NMIMS. She is a practicing Advocate with over 10 years of post-qualification experience in corporate, commercial, civil, real estate, redevelopment, and regulatory laws. She brings a combination of legal expertise, commercial understanding, and strategic perspective to support effective governance, informed decision-making, regulatory compliance, ethical business practices, and sustainable organizational growth.
Qualifications	Post-graduate
Terms and conditions of appointment or re-appointment	Appointed as Independent Non-Executive Director of the Company for the period of 5 (five) years, who shall not be liable to retire by rotation
Relationship between Directors, Manager and other Key Managerial Personnel inter se	She is not related to any of the Directors and Key Managerial Personnel of the Company.
Directorships held in other companies (excluding foreign companies)	Nil
Committee position held in other companies	Nil
Remuneration	Nil
Details of remuneration sought to be paid	Sitting fees as per the provisions of the Companies Act, 2013
Resignation from Listed Entities in past three years	Nil
No. of Meetings of the Board attended during the financial year 2025 – 2026	Nil
No. of shares held in the Company.	Nil

Item no. 7: To approve increase in Authorised Share Capital of the Company consequential alteration in capital clause of the of the Memorandum of Association of the Company:

This is to inform you that:

(a) The Board of Directors in their meeting held on August 29, 2026, proposed to raise funds by way of issue and allotment of equity shares of the Company.

(b) The present Authorized Share Capital of the Company is INR 60,00,00,000 (Indian Rupees Sixty Crore Only) divided into 6,00,00,000 (Six Crore) Equity Shares of INR 10/- (Indian Rupees Ten Only) each and Issued, Subscribed and Paid-up Share Capital is INR 45,25,00,000 (Indian Rupees Forty-Five Crore Twenty-Five Lakhs Only) divided into 4,52,50,000 (Four Crore Fifty-Two Lakhs Fifty Thousand) Equity Shares of INR 10/- (Indian Rupees Ten Only) each.

(c) To accommodate the proposed further issue and allotment of equity shares, it is necessary to increase the Authorised Share Capital of the Company to INR 200,00,00,000 (Indian Rupees Two Hundred Crores Only) divided into 20,00,00,000 (Twenty Crores) Equity Shares of INR 10/- (Indian Rupees Ten Only) each.

(d) Pursuant to the increase in the Authorised Share Capital of the Company, Clause 5/V of the Company's Memorandum of Association ("**MoA**") has to be amended.

(e) Therefore, the Board of Directors of the Company in their meeting held on January 28, 2026 recommended to increase the ASC of the Company and amend the Clause V of the Company's MoA.

As per the provisions of the Companies Act, 2013, approval of the shareholders is required for increase in Authorised Share Capital and consequent alteration in the Memorandum of Association of the Company by passing an ordinary resolution. Accordingly, the approval of the shareholders of the Company is sought for the said changes.

The draft of the revised Memorandum of Association reflecting the said change will be available for inspection by the members at the registered office of the company on all working days except Saturday & Sunday (from 9:00 A.M. to 05.30 P.M.) up to the date of closing of e-voting.

The Board recommends the Resolution set forth in Item No. 7 for the approval of the shareholders of the Company by way of an Ordinary Resolution.

None of the Directors or Key Managerial Personnel of the Company or their relatives is concerned or interested, financially or otherwise, in the resolution no. 7 as set out in this Notice except to the extent of their shareholding, if any.

Item no. 8: To approve offer, issue and allotment of Equity Shares of the Company on Preferential Issue basis:

This is to inform you that, the Board at their meeting held on August 29, 2026, approved, raising of funds by way of cash and other than cash towards acquisition of entities via swap, in below manner:

(a) to create, offer, issue and allot in one or more tranches up to 1,80,00,000 (One Crore Eighty Lakhs) equity shares share of the Company of face value of INR 10/- (Indian Rupees Ten Only) each ('**Subscription Shares**') at INR 10 (Indian Rupees Ten Only) per equity share, payable in cash ('**Share Issue Price**'), aggregating up to INR 18,00,00,000 (Indian Rupees Eighteen Crores Only), to the allottees mentioned herein below (hereinafter referred to as ''Proposed Allottees'), by way of preferential issue in accordance with the terms and conditions as set out herein ("**Preferential Issue 1**"), subject to applicable laws and regulations, including the provisions of Chapter V of the SEBI (ICDR) Regulations, 2018 and the Act, as the Board may determine:

Sr. No.	Name of the Proposed Allottees	No. of Equity Shares to be allotted	Category
1	Mr. Noor Muhammed Habibullah	60,00,000	Non-Promoter / Individual
2	Mr. Suresh Kumar Ramani	60,00,000	Non-Promoter / Individual
3	Mr. Vidhu Mohan Pillai	60,00,000	Non-Promoter / Individual
	TOTAL	**1,80,00,000**	

(a) to create, offer, issue and allot in one or more tranches up to 1,80,00,000 (One Crore Eighty Lakhs) equity shares of the Company of face value of INR 10/- (Indian Rupees Ten Only) each ('**Subscription Shares**') at INR 10 (Indian Rupees Ten Only) per equity share, **payable in cash** ('**Share Issue Price**'), aggregating up to INR 18,00,00,000 (Indian Rupees Eighteen Crores Only), to the Proposed Allottees mentioned herein below (hereinafter referred to as ''Proposed Allottees'), by way of preferential issue in accordance with the terms and conditions as set out herein ("**Preferential Issue 1**"), subject to applicable laws and regulations, including the provisions of Chapter V of the SEBI (ICDR) Regulations, 2018 and the Act, as the Board may determine:

Sr. No.	Name of the Proposed Allottees	No. of Equity Shares to be allotted of the Company	Category
1	Mr. Noor Muhammed Habibullah	60,00,000	Non-Promoter / Individual
2	Mr. Suresh Kumar Ramani	60,00,000	Non-Promoter / Individual
3	Mr. Vidhu Mohan Pillai	60,00,000	Non-Promoter / Individual
	TOTAL	**1,80,00,000**	

(b) to create, offer, issue and allot up to 11,25,00,000 (Eleven Crore Twenty-Five Lakhs) fully paid-up equity shares of the Company of face value of INR 10/- (Indian Rupees Ten Only) each ("**Swap 1 Shares**") at INR 10 (Indian Rupees Ten Only) per equity share, aggregating to INR 112,50,00,000 (Indian Rupees One Hundred Twelve Crore Fifty Lakhs Only) ("**Purchase Consideration**"), to Seller 1 and Seller 2 (collectively known as **Sellers for CCME UAE**"), belonging to the promoter category of the Company, by way of a preferential issue on a private placement basis (the "**Preferential Issue 2**"), **for consideration other than cash**, being the swap of shares of the CCME UAE, whereby the Company shall acquire from the **Sellers for CCME UAE** 2,25,000 (Two Lakhs Twenty-Five Thousand) shares of the CCME UAE ("**Sale Shares of CCME UAE**"), representing 45% of the total paid-up share capital of the CCME UAE, on a share swap basis in the ratio of 500:1 (i.e., 500 equity shares of the Company for 1 share of CCME UAE), as full and final consideration in terms of the Share Purchase And Swap Agreement, and as per the particulars set out below:

Swap of Equity Shares Ratio Table for acquisition of CCME UAE:

Sr. No.	Name of the Sellers	Swap Ratio	No. of shares of CCME UAE to be acquired (Sale Shares of CCME UAE)	Face value of shares of CCME UAE	Percentage of paid-up capital of CCME UAE acquired (%)	Issue price (CCME UAE) per Swap Share	Equity shares of the Company to be issued on preferential basis (Swap 1 Shares)
1	Mr. Padmanaban Krishnamoorthy ("Seller 1") and	500: 1 (i.e., 500 equity shares of the Company for 1 share of CCME UAE)	1,80,000	AED 1	36.00	INR 5,000	9,00,00,000
2	Mrs. Varalakshmi Venkataraman ("Seller 2")	500: 1 (i.e., 500 equity shares of the Company for 1 share of CCME UAE)	45,000	AED 1	9.00	INR 5,010	2,25,00,000
	TOTAL		**2,25,000**		**45.00**		**11,25,00,000**

(c) to create, offer, issue and allot 2,03,42,244 (Two Crore Three Lakhs Forty Two Thousand Two Hundred Forty-Four) fully paid-up equity shares of the Company of face value of INR 10/- (Indian Rupees Ten Only) each ("**Swap 2 Shares**") at INR 10 (Indian Rupees Ten Only) per equity share, aggregating to INR 20,34,22,440 (Indian Rupees Twenty Crore Thirty-Four Lakhs Twenty-Two Thousand Four Hundred Forty Only) ("**Purchase Consideration**"), to Seller 3 (known as **Seller for Interlink**"), belonging to the non-promoter category of the Company, by way of a preferential issue on a private placement basis (the "**Preferential Issue 3**"), for consideration other than cash, being the swap of shares of the Interlink, whereby the Company shall acquire from the **Seller 3 or Seller for Interlink,** 52 (Fifty-Two) shares of the Interlink ("**Sale Shares of Interlink**"), representing 52% of the total paid-up share capital of the Interlink, on a share swap basis in the ratio of 391197**:**1 (i.e., 391197 equity shares of the Company for every 1 share of Interlink), as full and final consideration in terms of the Share Purchase And Swap Agreement, and as per the particulars set out below:

Swap of Equity Shares Ratio Table for acquisition of Interlink:

Sr. No.	Name of the Sellers	Swap Ratio	No. of shares of Interlink to be acquired (Sale Shares of Interlink)	Face value of shares of Interlink	Percentage of paid-up capital of Interlink acquired (%)	Issue price (Interlink) per Swap Share	Equity shares of the Company to be issued on preferential basis (Swap 2 Shares)
1	Mr. Mostafa Ahmed Kabir	391197:1 (i.e., 391197 equity shares of the Company for every 1 shares of Interlink)	52	AED 1000	52.00	INR 39,11,970	2,03,42,244
	TOTAL		**52**		**52.00**		**2,03,42,244**

The above mentioned offer, issue and allot of Subscription Shares, Swap 1 Shares and Swap 2 Shares is by way of a preferential issue through private placement offer, that the above mentioned Proposed Allottees, Seller for CCME UAE and Seller for Interlink, have agreed to subscribe to the proposed preferential issue and has confirmed their eligibility in terms of Regulation 159 of Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018 ['**SEBI (ICDR) Regulations, 2018**'].

The Consent of the Shareholders vide Special Resolution is hereby accorded to Board for (a) to (c) above at a price of INR 10 (Indian Rupees Ten Only) each.

In accordance with Sections 23(1)(b), 42 and 62(1)(c) and other applicable provisions, if any, of the Companies Act, 2013 and Rule 13(2)(d) of the Companies (Share Capital and Debentures) Rules, 2014, Rule 14 of the Companies (Prospectus and Allotment of Securities) Rules, 2014, and Regulation 163(1) SEBI (ICDR) Regulations, 2018 and the SEBI (LODR) Regulations, 2015, as amended from time to time, and any other applicable rules and regulations, approval of the Shareholders of the Company by way of special resolution is required to issue Subscription Shares by way of private placement on a preferential issue basis.

The Information pertaining to the proposed preferential issue in terms of the Chapter V of SEBI (ICDR) Regulations, 2018 and the Companies Act, 2013 and Rules made thereunder are set out below:

1) **Reason and Rationale for the Acquisition:**

For CASH & CARRY MIDDLE EAST FZCO ("**CCME UAE**")

The Company has entered into Share Purchase And Swap Agreement with CCME UAE and CCME UAE's shareholders dated August 29, 2026, for acquisition of 2,25,000 (Two Lakhs Twenty-Five Thousand) equity shares of the CCME UAE, representing 45% of the total paid-up equity share capital of the CCME UAE, and issue and allot up to 11,25,00,000 (Eleven Crore Twenty-Five Lakhs) fully paid-up equity shares of the Company of face value of INR 10/- (Indian Rupees Ten Only) each at INR 10 (Indian Rupees Ten Only) per equity share, aggregating to INR

112,50,00,000 (Indian Rupees One Hundred Twelve Crore Fifty Lakhs Only), to Mr. Padmanabhan Krishnamoorthy and Ms. V. Varalakshmi, respectively, shareholders of CCME UAE and also belongs to the promoter category of the Company, by way of a preferential issue on a private placement basis, for consideration other than cash, being the swap of equity shares of the CCME UAE. The share swap ratio is of 500:1 (i.e., 500 equity shares of the Company for 1 share of CCME UAE), as full and final consideration.

The Company and CCME UAE are engaged in a similar line of business, being the trading and distribution of Fast-Moving Consumer Goods ("FMCG") and related products. The following are the impact and objects of the proposed acquisition:

Impact of the Acquisition:

- Immediate access to the Middle East and African continents, leveraging CCME UAE's local presence.
- Potential for higher turnover through an expanded customer base and new market opportunities.
- Stronger positioning against regional and global competitors.
- Diversification across geographies, reducing exposure to single-market risks.
- Signals a proactive growth strategy, likely to improve shareholder perception.

Objects of the Acquisition:

- Consolidation of business operations through a majority stake in CCME UAE.
- Strategic entry into Middle East and African markets.
- Achieving operational synergies and market diversification.

The acquisition is also expected to generate operational and commercial synergies by combining the group’s existing capabilities and product portfolio with CCME UAE’s established local presence and network. This would help the Group access new markets and customers, develop additional business opportunities and strengthen its overall FMCG distribution and trading platform. Accordingly, the acquisition is considered to be strategically aligned with the Group’s long-term objective of geographical diversification, market expansion and leveraging established business relationships, while reducing the time and resources that would otherwise be required to build a similar network organically.

Profile of CCME UAE:
Cash And Carry Middle East FZCO ("**CCME UAE**") is a Dubai-based FMCG trading and distribution company operating within the Jebel Ali Free Zone (JAFZA). Established in 2004 and formally incorporated as Cash & Carry Middle East FZCO in 2017, CCME UAE has over 25 years of combined industry experience in sourcing, supplying, and distributing branded and unbranded toiletries and foodstuff products to wholesalers, retailers, and corporate clients.

CCME UAE maintains an active presence across key international markets, including the Middle East, West and East Africa, Europe, the UK, the USA, and the Far East. CCME UAE partners with globally recognized FMCG brands spanning food and personal care categories, and offers a product portfolio of over 2,000 items to more than 200 customers worldwide. Its operations are supported by strict quality and compliance checks aligned with destination-market regulations, along with dedicated client and supplier support throughout the trading process.

<u>For INTERLINK DISTRIBUTION LLC (“**Interlink**”)</u>

The Company has entered into Share Purchase And Swap Agreement with Interlink and Interlink’s shareholders dated August 29, 2026, for acquisition of 52 (Fifty Two) equity shares of the Interlink, representing 52% of the total paid-up equity share capital of the Interlink, and issue and allot up to 2,03,42,244 (Two Crore Three Lakhs Forty Two Thousand Two Hundred Forty-Four) fully paid-up equity shares of the Company of face value of INR 10/- (Indian Rupees Ten Only) each at INR 10 (Indian Rupees Ten Only) per equity share, aggregating to INR 20,34,22,440 (Indian Rupees Twenty Crore Thirty-Four Lakhs Twenty-Two Thousand Four Hundred Forty Only), to Mr. Mostafa Ahmed Kabir, shareholder of Interlink, by way of a preferential issue on a private placement basis, for consideration other than cash, being the swap of equity shares of the Interlink. The share swap ratio is of 391197:1 (i.e., 391197 equity shares of the Company for 1 share of Interlink), as full and final consideration.

The Company and Interlink are engaged in a similar line of business, being the trading and distribution of Fast-Moving Consumer Goods ("FMCG"), Skin Care and related products. The Board has recorded the following as the impact and objects of the proposed acquisition, which the Parties confirm as the commercial rationale underlying this Agreement:

Impact of the Acquisition:
- Stronger positioning against industry peers through an expanded product range.
- Increased turnover potential from new product lines and consolidated operations.
- Improved visibility and credibility with a wider portfolio of products offered.

Objects of the Acquisition:
- Strengthen market presence by merging with an entity in the same line of business.
- Introduce new offerings through Interlink, diversifying the portfolio of products.
- Optimize resources, reduce duplication, and improve efficiency.
- Broaden the customer base and reduce reliance on existing products.

The acquisition is also expected to generate operational and commercial synergies by combining the existing capabilities and product portfolio with Interlink's established local presence and network. This would help the Purchaser to access new markets and customers, develop additional business opportunities and strengthen its overall FMCG and skin care products distribution and trading platform. Accordingly, the acquisition is considered to be strategically aligned with the long-term objective of geographical diversification, market expansion and leveraging established business relationships, while reducing the time and resources that would otherwise be required to build a similar network organically.

By acquiring stake in CCME UAE and Interlink, the Company anticipates a growth in overall business value. This acquisition strategy is expected to lead to increased revenues and profitability, ultimately contributing to enhanced returns for existing shareholders. The proposed issuance aligns with the regulatory framework provided by the Companies Act, 2013, SEBI guidelines and FEMA regulations. Furthermore, the approval process ensures compliance with statutory requirements, enhancing corporate governance practices within the Company. In conclusion, the rationale for the preferential allotment is underpinned by a comprehensive strategy focused on growth, operational efficiency, and enhancement of market presence with enhancement of shareholder value. The Board is confident that this decision will position the Company favourably for future opportunities and sustainable success.

Profile of Interlink:
Interlink Distribution LLC ("**Interlink**") is a Sharjah, UAE-based international sourcing, trading, and distribution company operating in the FMCG sector and skin care products. Established in 2019, Interlink connects multinational manufacturers with international customers, sourcing consumer products for supply into distributor, importer, wholesaler, and trading-company channels across the Middle East, East Africa, Ethiopia, the UK, the USA, and other selected markets.

Interlink maintains over 40 active supplier relationships and offers more than 4,300 available SKUs across categories including FMCG staples, personal care, beauty and cosmetics, food and beverage, confectionery, healthcare, professional products, and household goods. Its supplier network includes direct and strategic relationships with brands such as Unilever, L'Oréal, Mondelez, Henkel, PZ Cussons, and Weetabix. Interlink operates an asset-light trading model, generating revenue primarily through trading margins on products sourced from approved suppliers and sold into established customer channels.

2) **Particulars of the offer including issue size, date of passing of Board resolution, kind of Securities offered, nominal value, maximum number of Securities to be issued, manner of issue of shares, class or classes of persons to whom allotment is proposed to be made and the Issue Price:**

The Board of Directors at its meeting held on August 29, 2026 has, subject to the approval of the Shareholders and such other approvals as may be required, approved the offer, issue and allotment of up to The Board of Directors at its meeting held on August 29, 2026 has, subject to the approval of the Shareholders and such other approvals as may be required, approved the offer, issue and allotment of up to 15,08,42,244 (Fifteen Crores Eight Lakhs Forty-Two Thousand Two Hundred Forty-Four) equity shares of the Company of face value of INR 10 (Indian Rupees Ten Only) each to promoter and non-promoter at a price of INR 10 (Indian Rupees Ten Only) each, aggregating to INR 150,84,22,440 (Indian Rupees One Hundred Fifty Crores Eighty-Four Lakhs Twenty-Two Thousand Four Hundered Forty Only), in below manner:

(a) to create, offer, issue and allot in one or more tranches up to 1,80,00,000 (One Crore Eighty Lakhs) equity shares share of the Company of face value of INR 10/- (Indian Rupees Ten Only) each (‘**Subscription Shares**’) at INR 10 (Indian Rupees Ten Only) per equity share, **payable in cash** (‘**Share Issue Price**’), aggregating up to INR 18,00,00,000 (Indian Rupees Eighteen Crores Only), to the allottees as mentioned herein above, by way of preferential issue in accordance with the terms and conditions as set out herein (“**Preferential Issue 1**”), subject to applicable laws and regulations, including the provisions of Chapter V of the SEBI (ICDR) Regulations, 2018 and the Act;

(b) to create, offer, issue and allot up to 11,25,00,000 (Eleven Crore Twenty-Five Lakhs) fully paid-up equity shares of the Company of face value of INR 10/- (Indian Rupees Ten Only) each (“**Swap 1 Shares**”) at INR 10 (Indian Rupees Ten Only) per equity share, aggregating to INR 112,50,00,000 (Indian Rupees One Hundred Twelve Crore Fifty Lakhs Only) (“**Purchase Consideration**”), to Seller 1 and Seller 2 (collectively known as **Sellers for CCME UAE**”), belonging to the promoter category of the Company, by way of a preferential issue on a private placement basis (the “**Preferential Issue 2**”), **for consideration other than cash**, being the swap of shares of the CCME UAE, whereby the Company shall acquire from the **Sellers for CCME UAE** 2,25,000 (Two Lakhs Twenty-Five Thousand) shares of the CCME UAE (“**Sale Shares of CCME UAE**”), representing 45% of the total paid-up share capital of the CCME UAE, on a share swap basis in the ratio of 500**:**1 (i.e., 500 equity shares of the Company for 1 share of CCME UAE); and

(c) to create, offer, issue and allot 2,03,42,244 (Two Crore Three Lakhs Forty Two Thousand Two Hundred Forty-Four) fully paid-up equity shares of the Company of face value of INR 10/- (Indian Rupees Ten Only) each (“**Swap 2 Shares**”) at INR 10 (Indian Rupees Ten Only) per equity share, aggregating to INR 20,34,22,440 (Indian Rupees Twenty Crore Thirty-Four Lakhs Twenty-Two Thousand Four Hundred Forty Only) (“**Purchase Consideration**”), to Seller 3 (known as **Seller for Interlink**”), belonging to the non-promoter category of the Company, by way of a preferential issue on a private placement basis (the “**Preferential Issue 3**”), for consideration other than cash, being the swap of shares of the Interlink, whereby the Company shall acquire from the **Seller 3 or Seller for Interlink,** 52 (Fifty-Two) shares of the Interlink (“**Sale Shares of Interlink**”), representing 52% of the total paid-up share capital of the Interlink, on a share swap basis in the ratio of 391197**:**1 (i.e., 391197 equity shares of the Company for every 1 share of Interlink).

3) **Basis of justification for the price (including premium, if any) at which the offer or invitation is being made and basis of the price at which arrived at along with the report of the registered valuer and pricing as per Regulation 165 of the SEBI (ICDR) Regulations, 2015:**

The equity shares of the Company are listed on BSE Limited and the equity shares of the Company are not frequently traded as per the meaning defined under the SEBI (ICDR) Regulations, 2018. In case the equity shares are not frequently traded on BSE Limited, then the price to be determined based on the valuation parameters including book value, comparable trading multiples and obtain a valuation report from the independent registered valuer. Accordingly, the Company has obtained a valuation report from an independent registered valuer for determining the price. The price determined through Valuation Report issued by RV Bhavin R. Patel, Registered Valuer bearing RV Registration No. IBBI/RV/05/2019/11668) i.e., INR 8.85 (Indian Rupees Eight and Eighty-Five Paisa Only) per equity share is as provided in Regulation 165 of the SEBI (ICDR) Regulations, 2015. However, the issue price is INR 10 (Indian Rupees Ten Only). The valuation report dated August 29, 2026 issued by the Registered Valuer is available on the website of the Company at https://genesisiil.com/investor-relations.html.

Further, method of determination of price as per the Articles of Association of the Company is not applicable as the Articles of Association of the Company are silent on the determination of a floor price/ minimum price of the shares issued on preferential basis. The certificate on pricing as required to be submitted under SEBI (ICDR) Regulations, 2018 by the Company to BSE Limited shall be submitted with BSE Limited by the Company.

After considering the above, it was decided to issue these equity shares to be allotted on preferential basis for cash and other than cash to the Proposed Allottees, Seller for CCME UAE and Seller for Interlink, respectively at issue price of INR 10 (Indian Rupees Ten Only) each.

The value for issue of the Swap 1 Shares to Sellers for CCME UAE has been arrived at on the basis of the CCME UAE's valuation report dated August 27, 2026, issued by Akasam Consulting Private Limited, SEBI registered Category-I Merchant Banker, and the swap ratio of 500:1 has been derived accordingly.

The value for issue of the Swap 2 Shares to Seller for Interlink has been arrived at on the basis of the Interlink's valuation report dated August 27, 2026, issued by Akasam Consulting Private Limited, SEBI registered Category-I Merchant Banker, and the swap ratio of 391197:1 has been derived accordingly.

In terms of Regulation 163(3) of the SEBI ICDR Regulations, the consideration other than cash comprises only a swap of shares pursuant to the valuation report of an independent registered valuer, and the said valuation report shall be submitted to the Stock Exchanges.

4) **Name and address of valuer who performed the valuation:**

For the Company:
Name: RV Bhavin R. Patel
Address: 315, Phoenix Complex, Nr. Suraj Plaza, Sayajigunj, Vadodara - 390 020

For CCME UAE and Interlink:
Name**:** Akasam Consulting Private Limited
Address: Level 3 & 4, 'akasam', #10-1-17/1/1, Near Golconda Hotel, Masab Tank, Hyderabad, Telangana - 500028

5) **Amount which the Company intends to raise by way of such securities:**

Aggregate amount up to INR 150,84,22,440 (Indian Rupees One Hundred Fifty Crores Eighty Four Lakhs Twenty-Two Thousand Four Hundred Forty Only) by way of issue of Equity Shares on preferential basis for cash and other than cash as mentioned in point 2 above.

6) **Material terms of raising such equity shares:**

The following are the material terms and conditions, apart from others, as prescribed under applicable laws:

(a) The Subscription Shares, Swap 1 Shares and Swap 2 Shares to be issued and allotted shall be fully paid-up and rank pari-passu with the existing equity shares of the Company in all respects (including with respect to dividend and voting powers) from the date of allotment thereof, and be subject to the requirements of all applicable laws and shall be subject to the provisions of the Memorandum and Articles of Association of the Company.

2) The price determined above shall be subject to appropriate adjustments as permitted under the rules, regulations and laws, as applicable from time to time.

3) The Subscription Shares, Swap 1 Shares and Swap 2 Shares shall be allotted by the Company to the Proposed Allottees, Seller for CCME UAE and Seller for Interlink in dematerialized form within a period of 15 (Fifteen) days from the date of receipt of Shareholders' approval, provided that, where the issue and allotment of the said Subscription Shares, Swap 1 Shares and Swap 2 Shares is pending on account of pendency of approval of any Regulatory Authority (including, but not limited to BSE Limited and/or SEBI) or the Government of India, the issue and allotment shall be completed within a period of 15 (Fifteen) days from the date of receipt of last of such approvals.

4) The Subscription Shares, Swap 1 Shares and Swap 2 Shares to be allotted shall be subject to lock-in for such period as specified in the provisions of Chapter V of the SEBI (ICDR) Regulations, 2018 and any other applicable law for the time being in force.

5) The Subscription Shares, Swap 1 Shares and Swap 2 Shares to be allotted to the Proposed Allottees, Seller for CCME UAE and Seller for Interlink shall be listed on the stock exchange where the existing equity shares of the Company are listed, subject to the receipt of necessary regulatory permissions and approvals as the case may be.
6) The Subscription Shares so offered, issued and allotted to the Proposed Allottees are being issued for cash paid in full by the Proposed Allottees for the Subscription Shares to be issued by the Company to the Proposed Allottees pursuant to this resolution.
7) The Swap 1 Shares so offered, issued and allotted to the Seller for CCME UAE are being issued as Swap of Equity Shares of the Company as fully paid for the Swap 1 Shares to be issued by the Company to the Seller for CCME UAE pursuant to this resolution.
8) The Swap 2 Shares so offered, issued and allotted to the Seller for Interlink are being issued as Swap of Equity Shares of the Company as fully paid for the Swap 2 Shares to be issued by the Company to the Seller for Interlink pursuant to this resolution.
9) The Subscription Shares, Swap 1 Shares and Swap 2 Shares so offered, issued and allotted herein shall not exceed the number of equity shares as approved herein above.

7) **Purposes or objects of offer / preferential issue:**

A. <u>For Preferential Issue 1 (Issue for cash):</u>

The Company intends to utilize the proceeds raised up to INR 18,00,00,000 as mentioned in point 2(a) above through Preferential Issue 1 towards the following objects:

Sr. No.	Purpose / Objects of issue proceeds	Amount (in INR)	Tentative Timeline for utilization of funds
A	For acquisition of further stake in CCME UAE or full or part acquisition of global businesses operating in FMCG distribution.	15,00,00,000	Within 18 Months from the date of allotment of Subscription Shares.
B	**General Corporate Purpose** - Up to 16.67% of the Issue Proceeds out of issue for cash and 1.99% of the total issue size will be utilised for general corporate purposes, which includes, inter alia, meeting ongoing general corporate exigencies and contingencies, expenses for the present preferential issue, expenses of the Company as applicable in such a manner and proportion as may be decided by the Board from time to time, and/or any other general purposes as may be permissible under applicable laws including SEBI (ICDR) Regulations, 2018.	3,00,00,000	Within 12 Months from the date of allotment of Subscription Shares.
	TOTAL	**18,00,00,000**	

<u>**Note:**</u> Since present preferential issue is for equity shares, as estimated by our management, the entire proceeds received from the issue would be utilized for the all the above-mentioned objects, in phases, as per the Company's business requirements and availability of issue proceeds, within a period as mentioned in Tentative Timeline column. However, the same is dependent on a variety of factors such as financial, market and sectoral conditions, business performance and strategy, competition and other external factors, which may not be within the control of the Company and may result in modifications to the proposed schedule for utilization of the Issue Proceeds at the discretion of the Board (which term shall include Preferential Issue Committee of the Board of Directors), subject to compliance with applicable laws. If the Issue Proceeds are not utilized (in full or in part) for the Objects during the period stated above due to any such factors, the remaining Issue Proceeds shall be utilized in subsequent periods in such manner as may be determined by the Board, in accordance with applicable laws. This may entail rescheduling and revising the planned expenditure and funding requirements and increasing or

decreasing the expenditure for a particular purpose from the planned expenditure as may be determined by the Board (which term shall include Preferential Issue Committee of the Board of Directors), subject to compliance with applicable laws including SEBI (ICDR) Regulations, 2018 and SEBI (LODR) Regulations, 2015.

B. For Preferential Issue 2 (Acquisition of CCME UAE):

The Preferential Issue is proposed to be undertaken to discharge, in full, the purchase consideration payable by the Company for the acquisition of the Sale Shares of CCME UAE, i.e., 2,25,000 shares of CCME UAE representing 45% of its share capital, by way of a swap of Swap 1 Shares i.e., 11,25,00,000 equity shares of the Company in terms of the Share Purchase and Swap Agreement dated August 29, 2026. The acquisition will strengthen the Company's position in the FMCG market which shall provide access to CCME UAE's expertise, execution capabilities and customer relationships, create operational synergies and create long-term value for shareholders.

C. For Preferential Issue 3 (Acquisition of Interlink):

The Preferential Issue is proposed to be undertaken to discharge, in full, the purchase consideration payable by the Company for the acquisition of the Sale Shares of Interlink, i.e., 52 shares of Interlink representing 52% of its share capital, by way of a swap of Swap 2 Shares i.e., 2,03,42,244 equity shares of the Company in terms of the Share Purchase and Swap Agreement dated August 29, 2026. The acquisition will strengthen the Company's position in the FMCG and Skin Care market which shall provide access to Interlink's expertise, execution capabilities and customer relationships, create operational synergies, geographical expansion and create long-term value for shareholders.

8) **Monitoring of Utilization of Funds**

Since the amount of issue proceeds is more than INR 100 Crore, Brickwork Ratings India Private Limited has been appointed as Monitoring Agencies in terms of Regulation 162A of the SEBI (ICDR) Regulations, 2018. The details of Monitoring Agencies are as follows:

Name: Brickwork Ratings India Private Limited
Address: 3rd Floor, Raj Alkaa Park, Kalena Agrahara, Bannerghatta Road, Bangalore 560076
Tel No.: 080-4040 9940/080-4040 9999
Email: jatin.v@brickworkratings.com
Website: www.brickworkratings.com
Contact Person: Mr. Jatin Vyas
SEBI Registration Number: IN/CRA/005/2008
CIN: U67190KA2007PTC043591

9) **Principal terms of Assets charged as securities:**

Not Applicable as the Company has proposed to raise funds through issue and allotment of equity shares of the Company.

10) **Relevant Date with reference to which the price has been arrived at:**

In terms of the provisions of Chapter V of the SEBI ICDR Regulations, the 'Relevant Date', for the purpose of determining the minimum issue price of the equity shares proposed Preferential Issue 1, Preferential Issue 2 and Preferential Issue 3, which is to be issued and allotted Subscription Shares, Swap 1 Shares and Swap 2 Shares to the Proposed Allottees, Sellers for CCME UAE and Seller for Interlink, respectively is Friday, August 28, 2026 (i.e. being the date, which is 30 days prior to the date of passing of this resolution at the 34th Annual General Meeting of the Company which is to be held on Tuesday, September 29, 2026).

11) **The justification for the allotment proposed to be made for consideration other than cash together with valuation report of the registered valuer and Valuation for consideration other than cash:**

The equity shares of the Company are listed on BSE Limited and the equity shares of the Company are not frequently traded as per the meaning defined under the SEBI (ICDR) Regulations, 2018. In case the equity shares are not frequently traded on BSE Limited, then the price to be determined based on the valuation parameters including book value, comparable trading multiples and obtain a valuation report from the independent registered valuer. Accordingly, the Company has obtained a valuation report from an independent registered valuer for determining the price. The price determined through Valuation Report issued by RV Bhavin R. Patel, Registered Valuer bearing RV Registration No. IBBI/RV/05/2019/11668) i.e., INR 8.85 (Indian Rupees Eight and Eighty-Five Paisa Only) per equity share is as provided in Regulation 165 of the SEBI (ICDR) Regulations, 2015. However, the issue price is INR 10 (Indian Rupees Ten Only). The valuation report dated August 29, 2026 issued by the Registered Valuer is available on the website of the Company at https://genesisiil.com/investor-relations.html.

Further, method of determination of price as per the Articles of Association of the Company is not applicable as the Articles of Association of the Company are silent on the determination of a floor price/ minimum price of the shares issued on preferential basis. The certificate on pricing as required to be submitted under SEBI (ICDR) Regulations, 2018 by the Company to BSE Limited shall be submitted with BSE Limited by the Company.

After considering the above, it was decided to issue these equity shares to be allotted on preferential basis for other than cash to the Seller for CCME UAE and Seller for Interlink, respectively at issue price of INR 10 (Indian Rupees Ten Only) each.

The value for issue of the Swap 1 Shares to Sellers for CCME UAE has been arrived at on the basis of the CCME UAE's valuation report dated August 27, 2026, issued by Akasam Consulting Private Limited, SEBI registered Category-I Merchant Banker, and the swap ratio of 500:1 has been derived accordingly.

The value for issue of the Swap 2 Shares to Seller for Interlink has been arrived at on the basis of the Interlink's valuation report dated August 27, 2026, issued by Akasam Consulting Private Limited, SEBI registered Category-I Merchant Banker, and the swap ratio of 391197:1 has been derived accordingly.

In terms of Regulation 163(3) of the SEBI ICDR Regulations, the consideration other than cash comprises only a swap of shares pursuant to the valuation report of an independent registered valuer, and the said valuation report shall be submitted to the Stock Exchanges.

12) **The intent of the promoters, directors or key management personnel or senior management of the issuer to subscribe to the offer:**

13)

Promoters, directors, key management personnel and senior management of the Company are subscribing to Swap 1 Shares for Sale Share of CCME UAE to the extent of number of equity shares proposed to be issued, as provided against their names, as detailed in the following table:

Sr. No.	Name of Seller of CCME UAE	Category	Number of Sale Shares of CCME UAE	Number of Swap 1 Shares
1	Mr. Padmanaban Krishnamoorthy	Promoter / Individual	1,80,000	9,00,00,000
2	Ms. V. Varalakshmi	Promoter / Individual	45,000	2,25,00,000
	TOTAL		**2,25,000**	**11,25,00,000**

Note: Except as stated above, none of the remaining persons / entities in the promoter and promoter group, directors, key management personnel and senior management of the Company intent to subscribe to any of the equity shares in the proposed issue.

14) **The Shareholding Pattern of the issuer before and after the Preferential Issue 1, Preferential Issue 2 and Preferential Issue 3 will be are as under:**

Sr. No.	Category of Shareholder(s)	Pre-Issue		No. of Equity Shares to be allotted	Post-Issue*	
		No. of Equity Shares held	% of share holding		No. of Equity Shares held	% of share holding
(A)	**Shareholding of Promoter and Promoter Group**					
1	**Indian**					
(a)	Individuals/ Hindu Undivided Family	0	0.00	0	0	0.00
(b)	Central Government/ State Government(s)	0	0.00	0	0	0.00
(c)	Bodies Corporate	0	0.00	0	0	0.00
(d)	Financial Institutions/ Banks	0	0.00	0	0	0.00
(e)	Any Others (please specify)	0	0.00	0	0	0.00
	Sub Total(a)(1)	**0**	**0.00**	**0**	**0**	**0.00**
2	Foreign					
(a)	Individuals (Non-Residents Individuals/ Foreign Individuals)	3,36,42,700	74.35	11,25,00,000	14,61,42,700	74.53
(b)	Bodies Corporate	0	0.00	0	0	0.00
(c)	Institutions	0	0.00	0	0	0.00
(d)	Any Others (please specify)	0	0.00	0	0	0.00
	Sub Total(A)(2)	**3,36,42,700**	**74.35**	**11,25,00,000**	**14,61,42,700**	**74.53**
	Total Shareholding of Promoter and Promoter Group (A)= (A)(1)+(A)(2)	**3,36,42,700**	**74.35**	**11,25,00,000**	**14,61,42,700**	**74.53**
(B)	**Public shareholding**					
1	**Institutions**					
(a)	Alternate Investment Funds	0	0.00	0	0	0.00
(b)	Financial Institutions / Banks	0	0.00	0	0	0.00
(c)	Central Government/ State Government(s)	0	0.00	0	0	0.00
(d)	Venture Capital Funds	0	0.00	0	0	0.00
(e)	Insurance Companies	0	0.00	0	0	0.00
(f)	Foreign Institutional Investors	0	0.00	0	0	0.00
(g)	Foreign Venture Capital Investors	0	0.00	0	0	0.00
(h)	Any Others (please specify)	0	0.00	0	0	0.00
	Sub-Total (B)(1)	**0**	**0.00**	**0**	**0**	**0.00**
2	**Non-institutions**					
(a)	Individuals					
I	Individual shareholders holding nominal share capital up to Rs 2 lakh	4,74,109	1.05	0	4,74,109	0.24

II	Individual shareholders holding nominal share capital in excess of Rs. 2 lakh.	39,35,261	8.70	0	39,35,261	2.00
(b)	Non-Resident Indians (NRIs)	60,04,977	13.27	3,83,42,244	4,43,47,221	22.62
(c)	Bodies Corporate	91,901	0.20	0	91,901	0.04
(d)	Any Others (Trust)	8,51,052	1.88	0	8,51,052	0.43
(e)	Any Other (Directors and KMP and their relatives)	2,50,000	0.55	0	2,50,000	0.14
	Sub-Total (B)(2)	**1,16,07,300**	**25.65**	**3,83,42,244**	**4,99,49,544**	**25.47**
	Total Public Shareholding (B)= (B)(1)+(B)(2)	**1,16,07,300**	**25.65**	**3,83,42,244**	**4,99,49,544**	**25.47**
	TOTAL (A)+(B)	**4,52,50,000**	**100.00**	**15,08,42,244**	**19,60,92,244**	**100.00**
C	Shares held by Custodians and against which DRs have been issued	**0**	**0.00**	**0**	**0**	**0.00**
	GRAND TOTAL (A)+(B)+(C)	**4,52,50,000**	**100.00**	**15,08,42,244**	**19,60,92,244**	**100.00**

** The post-issue shareholding percentage has been calculated assuming allotment of all Subscription Shares, Swap 1 Shares and Swap 2 Shares.*

15) **Proposed time limit within which the allotment shall be completed:**

In terms of SEBI (ICDR) Regulations, 2018 the preferential allotment of Subscription Shares, Swap 1 Shares and Swap 2 Shares, respectively shall be completed within a period of 15 (fifteen) days from the date of passing of special resolution. Provided that where the allotment is pending on account of pendency of any application for approval or permission by any regulatory authority, if applicable, the allotment would be completed within 15 (fifteen) days from the date of such approval or within such further period as may be prescribed or allowed by SEBI, Stock exchange(s) or other concerned authorities.

16) **Number of persons to whom allotment on preferential basis has already been made during the year, in terms of number of securities as well as price:**

No allotment on preferential basis has been made by the Company, during the financial year 2026 – 2027 under review.

17) **Lock-in Period:**

(a) Equity Shares to be allotted shall be subject to lock-in in accordance with Chapter V of the SEBI ICDR Regulations.
(b) The entire pre-preferential allotment shareholding, if any, of the Proposed Allottees, Sellers for CCME UAE and Seller for Interlink, respectively shall be locked-in as per Chapter V of the SEBI ICDR Regulations.

18) **Holding of shares in demat form, non-disposal of shares by the Proposed Allottees and lock-in period of shares:**

The entire shareholding of the Proposed Allottees, Sellers for CCME UAE and Seller for Interlink in the Company, if any is held by them in dematerialized form. The Proposed Allottees, Sellers for CCME UAE and Seller for Interlink including the promoter and promoter group have not sold or transferred their equity shares during the 90 trading days prior to the Relevant Date and are eligible for allotment of Equity Shares on preferential basis. The Proposed

Allottees, Sellers for CCME UAE and Seller for Interlink have Permanent Account Number. The lock-in kindly refers to above point 15.

19) **Pending Preferential Issue:**

Presently there has been no preferential issue pending or in process except as proposed in this notice.

20) **Payment of Consideration:**

Since the Subscription Shares are offer and issued at cash, full consideration shall be paid by the Proposed Allottees at the time of allotment of Subscription Shares. The Company shall make sure that the consideration is received from each Proposed Allottees from their respective bank account, and in this regard a certificate from the statutory auditors of the Company shall be obtained and submitted with the Stock Exchange.

Since the Swap 1 Shares and Swap 2 Shares are offer and issued at other than cash, no consideration shall be received from the Sellers for CCME UAE and Seller for Interlink. However, the Swap 1 Shares and Swap 2 Shares shall be allotted to Sellers for CCME UAE and Seller for Interlink, respectively.

21) **Disclosures specified in Schedule VI of ICDR Regulations, if the issuer or any of its promoters or directors is a wilful defaulter or fraudulent borrower**

None of the Company, its directors or Promoters are categorized as willful defaulter(s) or a fraudulent borrower by any bank or financial institution or consortium thereof, in accordance with the guidelines issued by Reserve Bank of India. Consequently, the disclosure required under Regulation 163(1)(i) is not applicable.

22) **The current and proposed status of the allottee(s) post the preferential issues namely, promoter or non-promoter:**

For Preferential Issue 1

Sr. No.	Proposed Allottees	Current Status of Proposed Allottees	Post Allotment Status of Proposed Allottees
3	Mr. Noor Muhammed Habibullah	Non-Promoter / Individual	Non-Promoter / Individual
4	Mr. Suresh Kumar Ramani	Non-Promoter / Individual	Non-Promoter / Individual
5	Mr. Vidhu Mohan Pillai	Non-Promoter / Individual	Non-Promoter / Individual

For Preferential Issue 2

Sr. No.	Proposed Allottees	Current Status of Sellers of CCME UAE	Post Allotment Status of Sellers of CCME UAE
1	Mr. Padmanaban Krishnamoorthy	Promoter / Individual	Promoter / Individual
2	Ms. V. Varalakshmi	Promoter / Individual	Promoter / Individual

For Preferential Issue 3

Sr. No.	Proposed Allottees	Current Status of Sellers of Interlink	Post Allotment Status of Sellers of Interlink
1	Mr. Mostafa Ahmed Kabir	Non-Promoter / Individual	Non-Promoter / Individual

23) **Practicing Company Secretary's Certificate:**

The certificate from Mr. Piyush A. Gohel (COP: 27451), Practicing Company Secretaries, certifying that the preferential issue of Subscription Shares, Swap 1 Shares and Swap 2 Shares, respectively are being made in accordance with requirements of Chapter V of SEBI ICDR Regulations has been obtained considering the said Preferential Issue 1, Preferential Issue 2 and Preferential Issue 3, respectively. The copy of said certificate is available on the Company's website https://genesisiil.com/investor-relations.html.

24) **Dues toward SEBI, Stock Exchange(s) or Depositories:**

There are no outstanding dues of the Company payable to SEBI, Stock Exchange or Depositories.

25) **The names of the Proposed Allottees, Sellers for CCME UAE and Sellers for Interlink, percentage of post Preferential Issue 1, Preferential Issue 2 and Preferential Issue 3 capital that may be held by the Proposed Allottees, Sellers for CCME UAE and Sellers for Interlink and change in control, if any, in the issuer consequent to the Preferential Issue 1, Preferential Issue 2 and Preferential Issue 3:**

For Preferential Issue 1:

Sr. No.	Name of the Proposed Allottee(s) and Status	Category	Maximum no. of Equity Shares to be Allotted	Pre-issue Holding		Shareholding post allotment of Subscription Shares, Swap 1 Shares and Swap 2 Shares	
				No of Equity Shares	% of Holdings	No of Equity Shares	% of Holdings
1	Mr. Noor Muhammed Habibullah	Non-Promoter / Individual	60,00,000	20,00,000	4.42	80,00,000	4.08
2	Mr. Suresh Kumar Ramani	Non-Promoter / Individual	60,00,000	20,00,000	4.42	80,00,000	4.08
3	Mr. Vidhu Mohan Pillai	Non-Promoter / Individual	60,00,000	20,00,000	4.42	80,00,000	4.08

For Preferential Issue 2:

Sr. No.	Name of the Seller(s) for CCME UAE and Status	Category	Maximum no. of Equity Shares to be Allotted	Pre-issue Holding		Shareholding post allotment of Subscription Shares, Swap 1 Shares and Swap 2 Shares	
				No of Equity Shares	% of Holdings	No of Equity Shares	% of Holdings
1	Mr. Padmanaban Krishnamoorthy	Promoter / Individual	9,00,00,000	2,80,70,400	62.03	11,80,70,400	60.21
2	Ms. V. Varalakshmi	Promoter / Individual	2,25,00,000	55,72,300	12.31	2,80,72,300	14.32

Sr. No.	Name of the Seller(s) for Interlink and Status	Category	Maximum no. of Equity Shares to be Allotted	Pre-issue Holding		Shareholding post allotment of Subscription Shares, Swap 1 Shares and Swap 2 Shares	
				No of Equity Shares	% of Holdings	No of Equity Shares	% of Holdings
1	Mr. Mostafa Ahmed Kabir	Non-Promoter / Individual	2,03,42,244	Nil	0.00	2,03,42,244	10.37

26) **Contribution being made by the promoters or directors either as part of the offer or separately in furtherance of objects:**

Mr. Padmanaban Krishnamoorthy and Ms. V. Varalakshmi, being directors and promoters of the Company, will subscribe up to 11,25,00,000 (Eleven Crore Twenty-Five Lakhs) Equity Shares of face value of INR 10 each at par aggregating to INR 112,50,00,000 (Indian Rupees One Hundred Twelve Crores Fifty Lakhs Only), for consideration other than cash via swap for acquisition of Sale Shares of CCME UAE i.e., 2,25,000 shares of CCME UAE in the ratio of 500:1 (i.e., 500 Equity Shares of the Company for 1 Share of CCME UAE). Other than Mr. Padmanaban Krishnamoorthy and Ms. V. Varalakshmi, no other Director are participating in the proposed Preferential Issue 1, Preferential Issue 2 and Preferential Issue 3, respectively.

27) **Change in control, if any, upon preferential issue:**

Consequent to the proposed Preferential Issue 1, Preferential Issue 2 and Preferential Issue 3, respectively Subscription Shares, Swap 1 Shares and Swap 2 Shares, there shall not be any change in control or change in management of the Company. The Preferential Issue 1, Preferential Issue 2 and Preferential Issue 3, together shall not attract an obligation to make an open offer for shares of the Company under Securities and Exchange Board of India (Substantial Acquisition of Shares and Takeovers) Regulation, 2011.

28) **Proposed time schedule:**

The Subscription Shares, Swap 1 Shares and Swap 2 Shares shall be allotted by the Company to the Proposed Allottees, Sellers for CCME UAE and Seller for Interlink, respectively in dematerialized form within a period of 15 (Fifteen) days from the date of receipt of Shareholders' approval, provided that, where the issue and allotment of the said Subscription Shares, Swap 1 Shares and Swap 2 Shares is pending on account of pendency of approval of any Regulatory Authority (including, but not limited to BSE Limited and/or SEBI) or the Government of India, the issue and allotment shall be completed within a period of 15 (Fifteen) days from the date of receipt of last of such approvals.

Further, the allotment of Subscription Shares, Swap 1 Shares and Swap 2 Shares shall be completed on or before Sixty (60) days from the receipt of application money or said approvals for the Subscription Shares, Swap 1 Shares and Swap 2 Shares as per Section 42(6) of the Companies Act, 2013.

29) **Details of the Directors, Key Managerial Persons or their relatives, in any way, concerned or interested in the said resolution:**

The above allotment for Preferential Issue 1, Preferential Issue 2 and Preferential Issue 3, respectively is proposed for Promoter/Promoter Group and Non-Promoter, Public Category. None of the Directors / Key Managerial Personnel of the Company/ their relatives is/ are, in any way, concerned or interested, financially or otherwise, in the resolution set out at Item no. 8 of this Notice except to the extent of their respective subscription in the Sellers for CCME UAE and shareholding in the Company, as mentioned above. In accordance with the provisions of Sections 42 and 62 of the Act read with applicable rules thereto and relevant provisions of the SEBI ICDR Regulations, approval of the Members for issue and allotment of the Subscription Shares, Swap 1 Shares and Swap 2 Shares to persons belonging to the Promoter/Promoter Group and Non-Promoter Category, respectively is being sought by way of a "Special Resolution" as set out in the said item no. 8 of this Notice.

30) **Identity of the natural persons who are the ultimate beneficial owners of the shares proposed to be allotted and/or who ultimately control the Proposed Allottees, Sellers for CCME UAE and Seller for Interlink:**

For Preferential Issue 1:

Sr. No.	Name of the Proposed Allottee(s) and Status	Category	Natural persons who is / are the ultimate beneficial owners	Change in control, if any

1	Mr. Noor Muhammed Habibullah	Non-Promoter / Individual	*Not Applicable	No
2	Mr. Suresh Kumar Ramani	Non-Promoter / Individual	*Not Applicable	No
3	Mr. Vidhu Mohan Pillai	Non-Promoter / Individual	*Not Applicable	No

* being individual, the ultimate beneficial owners of the Subscription Shares are same persons to whom the equity shares are proposed to be allotted, therefore the providing details of the ultimate beneficial owners is not applicable.

For Preferential Issue 2:

Sr. No.	Name of the Sellers for CCME UAE and Status	Category	Natural persons who is / are the ultimate beneficial owners	Change in control, if any
1	Mr. Padmanaban Krishnamoorthy	Promoter / Individual	*Not Applicable	No
2	Ms. V. Varalakshmi	Promoter / Individual	*Not Applicable	No

* being individual, the ultimate beneficial owners of the Subscription Shares are same persons to whom the equity shares are proposed to be allotted, therefore the providing details of the ultimate beneficial owners is not applicable.

For Preferential Issue 3:

Sr. No.	Name of the proposed allottee(s) and Status	Category	Natural persons who is / are the ultimate beneficial owners	Change in control, if any
1	Mr. Mostafa Ahmed Kabir	Non-Promoter / Individual	*Not Applicable	No

* being individual, the ultimate beneficial owners of the Subscription Shares are same persons to whom the equity shares are proposed to be allotted, therefore the providing details of the ultimate beneficial owners is not applicable.

31) **Undertakings:**

(a) None of its Directors or Promoters is fugitive economic offenders as defined under the SEBI (ICDR) Regulations, 2018.

(b) As the equity shares have been listed on a recognized Stock Exchange(s) for a period of more than 90 trading days as on the Relevant Date, the provisions of Regulation 164(3) of SEBI (ICDR) Regulations, 2018 governing re-computation of the price of shares shall not be applicable. Consequently, the undertaking required under Regulation 163(1)(g) and Regulation 163(1)(h) is not applicable.

(c) The Company shall re-compute the price of the number of Equity Shares to be allotted in terms of the provision of Regulation 166 of the ICDR Regulations or any other applicable laws, where it is required to do so. The Company further undertakes that if the amount payable on account of the re-computation of price is not paid within the time stipulated in the SEBI (ICDR) Regulations, 2018, the Equity Shares shall continue to be locked-in till the time such amount is paid by the allottees.

(d) The Company is and post preferential issue, would be in compliance with the conditions for continuous listing of equity shares as specified in the listing agreement with the stock exchange, where the equity shares of the issuer are listed and the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements), 2015, as amended, and any circular or notification issued by SEBI.

(e) None of the Proposed Allottees have sold or transferred any Equity Shares of the Company during the 90 (Ninety) Trading Days preceding the Relevant Date, except under the InterSe Transfer under Regulation 10(1)(a) of SEBI (SAST) Regulations, 2015.

(f) None of the persons belonging to Promoter / Promoter Group has previously subscribed to any warrants of the Company and not failed to exercise the same.

(g) The Company has obtained the Permanent Account Numbers (PAN) of the Proposed Allottees, except those allottees which may be exempt from specifying PAN for transacting in the securities market by SEBI before an application seeking in-principle approval is made by the Company to the stock exchange(s) where its equity shares are listed.

(h) The Company is eligible to make the Preferential Allotment under Chapter V of the SEBI ICDR Regulations.

(i) The Proposed Allottees have further confirmed that the Proposed Allottees shall be an entity eligible under SEBI ICDR Regulations to undertake the Preferential Issue.

32) **Disclosures specified in Schedule VI of SEBI (ICDR) Regulations, 2018, if the issuer or any of its promoters or directors is a wilful defaulter**

The Company or any of the Company's promoters or directors have not been declared as wilful defaulter or a fraudulent borrower as defined under the SEBI (ICDR) Regulations, 2018. Also, none of the Company's Directors or Promoter is a fugitive economic offender as defined under the SEBI (ICDR) Regulations, 2018.

33) **Listing:**

The Company will make an application to BSE Limited for listing of the Subscription Shares to be allotted to the Proposed Allottees. Such Subscription Shares, once allotted, shall rank pari passu with the then existing equity shares of the Company in all respects, including dividend, and voting rights.

34) **Compliances:**

The Company has complied with the requirement of Rule 19A of the Securities Contracts (Regulation) Rules, 1957 and Regulation 38 of SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 maintaining a minimum of 25% of the paid-up capital in the hands of the public.

35) **SEBI Takeover Code:**

In the present case none of the Proposed Allottees would attract SEBI Takeover Code and therefore is not under obligation to give open offer to the public except making certain disclosures to Stock Exchanges, if required.

36) **Other disclosures:**

(a) The Authorized Equity Share Capital of the Company is proposed to be increased subject to shareholders approval, in order to permit the Company to further issue equity shares of the Company.

(b) Section 62(1) of the Companies Act, 2013 provides, inter alia, that whenever it is proposed to increase the subscribed capital of a Company by further issue and allotment of shares, such shares shall be first offered to the existing shareholders of the Company in the manner laid down in the said Section, unless the shareholders decide otherwise in General Meeting by way of a special resolution. Accordingly, the consent of the shareholders is being sought pursuant to the provisions of Section 62(1) of the Companies Act, 2013 and all other applicable provisions, SEBI Guidelines or Regulations and the provisions of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 for authorizing the Board to offer, issue and allot equity shares as stated in the resolution, which would result in a further issuance of securities of the Company to the public on a preferential allotment basis, in such form, manner and upon such terms and conditions as the Board may in its absolute discretion deem fit. The percentage of post preferential issue capital that may be held by them and change in control, if any, in the Company consequent to the Preferential Allotment, expected dilution in equity share capital upon issuance of securities.

Documents referred to in the notice/ explanatory statement will be available for inspection by the Shareholders / Members of the Company as per applicable law.

Except Mr. Padmanabhan Krishnamoorthy and Ms. V. Varalakshmi, being the related parties with whom the above transactions are proposed to be entered into, are interested/concerned in the resolution, none of the other Directors or Key Managerial Personnel of the Company, or their relatives, are, in any way, concerned or interested, financially or otherwise, in the said resolution, except to the extent of their shareholding, if any, in the Company.

In accordance with the provisions of Sections 23, 42 and 62 of the Act read with applicable rules thereto and relevant provisions of the SEBI (ICDR) Regulations, 2018 the Board of Directors believes that the proposed Preferential Issue is in the best interest of the Company and its Shareholder and, therefore approval of the Shareholders for issue and allotment of the said Equity Shares to the Promoter/Non-Promoter being sought by way of a special resolution as set out in the said item no. 8 of this Notice.

Item No. 9: To approve sub-division / split of equity shares of the Company

The Equity Shares of the Company are listed on BSE Limited. The Company's change in management has led to a significant rise in the market price of the Equity Shares of the Company during the financial year 2025 - 2026, enhancing the shareholders' wealth. With a view to enhance the liquidity in the capital market and encourage the participation of small investors by making Equity Shares of the Company more affordable, the Board of Directors ("**Board**") at its Meeting held on 29th day of August, 2026, considered, and approved the subdivision of 1 (One) Equity Share of the Company having face value of INR 10 (Indian Rupees Ten only) each fully paid-up into 10 (Ten) Equity Shares having face value of INR 1 (Indian Rupee One Only) each fully paid-up subject to the approval of the Members of the Company.

The sub-division/split of Equity Shares is proposed with the objective of making the Equity Shares more affordable and accessible to a wider section of investors, thereby enhancing the liquidity and marketability of the Company's Equity Shares. The sub-division is also intended to facilitate greater participation of retail investors and broaden the shareholder base of the Company.

Details of Sub-division are as follows:

Particulars	Pre-Sub-Division / Split			Post-Sub-Division / Split		
	Face Value (in INR)	No. of equity shares	Total Amount (in INR)	Face Value (in INR)	No. of equity shares	Total Amount (in INR)
Authorised Share Capital	10	20,00,00,000	200,00,00,000	1	200,00,00,000	200,00,00,000
Issued, Subscribed and Paid-up Capital	10	19,60,92,244	196,09,22,440	1	196,09,22,440	196,09,22,440

Note: (**a**) It is proposed to obtain shareholders' approval in item no. 7 of this Notice for increased in the Authorised Share Capital to INR 200,00,00,000 divided into 20,00,00,000 equity shares of INR 10 each. The Sub-Division / Split of Equity Shares of face value of INR 10 each of the aforesaid would require consequential amendments to the existing Clause V/5 of the Memorandum of Association (MOA) of the Company, which will after sub-division / split shall read as . INR 200,00,00,000 divided into 200,00,00,000 equity shares of INR 1 each; and (**b**) The present Issued, Subscribed and Paid-up Capital of the Company is INR 45,25,00,000, consist of 4,52,50,000 Equity Shares of INR 10 each. It is proposed to issue and allot 15,08,42,244 Equity Shares, face value of INR 10 each, at par, aggregating to INR 150,84,22,440 in item no. 8 ("**Preferential Issue**"). The post Preferential Issue (as proposed in Item No. 8), the Issued, Subscribed and Paid-up Capital of the Company shall be INR 150,84,22,440, consist of 15,08,42,244 Equity Share, face value of INR 10 each. Further, post completion of Preferential Issue and sub-division / split, the Issued, Subscribed and Paid-up Capital shall be INR 196,09,22,440, consist of 196,09,22,440 Equity Shares of INR 1 each.

None of the Directors / Key Managerial Personnel of the Company and their relatives are in any way concerned or interested (financial & otherwise), in the resolution set out in Item No. 9 of this Notice except to the extent of their shareholding in the Company.

The Board recommends passing the resolution set out in Item No. 9 for the approval of the members of the Company by way of Ordinary Resolution.

Item no. 10: To approve the transactions with the Company's related parties:

Pursuant to Section 188 of the Companies Act, 2013 ("Act") read with Rule 15 of the Companies (Meetings of Board and its Powers) Rules, 2014, no company shall enter into certain specified contracts or arrangements with a related party except with the consent of the Board and, where the transaction(s) exceed the prescribed thresholds, except with the prior approval of the members by way of resolution.

Further, in terms of Regulation 23 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("SEBI Listing Regulations"), all related party transactions and material modifications thereto require prior approval of the Audit Committee, and all material related party transactions require prior approval of the members by way of a resolution, with no related party permitted to vote to approve such resolution, in terms of Regulation 23(4) of the SEBI Listing Regulations.
The Company has also had regard to the RPT Industry Standards, which prescribe the minimum information to be placed before the Audit Committee and, for material related party transactions, before the shareholders, in the format set out in paragraphs 4 and 5 of the RPT Industry Standards.

A transaction with a related party is considered a "material RPT" where the transaction(s), individually or taken together with previous transactions during a financial year, exceed the lower of INR 1,000 crore or 10% of the Company's annual consolidated turnover as per the latest audited financial statements, or such other threshold as prescribed under the SEBI Listing Regulations. Having regard to the value of the transactions set out below, and as a matter of good governance and abundant caution, the Company is seeking prior approval of its members by way of a Special Resolution.

Background and Rationale
Mr. Padmanabhan Krishnamoorthy and Ms. V. Varalakshmi are Non-Executive Directors and Promoters of the Company, and are, accordingly, 'related parties' of the Company within the meaning of Section 2(76) of the Act and Regulation 2(1)(zb) of the SEBI Listing Regulations. Pursuant to the meeting of the Board of Directors held on Saturday, August 29, 2026, the Board approved, inter alia, the acquisition of the shares of Cash & Carry Middle East FZCO ("CCME UAE") held by Mr. Krishnamoorthy and Ms. Varalakshmi, part-funded by a preferential issue of equity shares of the Company, together with a proposed loan/inter-corporate deposit facility to CCME UAE, subject to the approval of the members and applicable regulatory/statutory approvals.

The Company proposes to enter into the following arrangements/transactions with the aforesaid related parties, the details of which have been reviewed and approved by the Audit Committee and the Board of Directors:

(a) Acquisition, in one or more tranches, of up to 51% of the issued share capital of CCME UAE (comprising 45% by way of share swap and 6% for cash), presently held by Mr. Krishnamoorthy (80%) and Ms. Varalakshmi (20%), for an aggregate consideration not exceeding INR 127,50,00,000 (comprising INR 112,50,00,000 by way of issue of Swap 1 Shares and up to INR 15,00,00,000 in cash), for the purpose of expanding the Company's business and market presence in the Middle East and Africa. Upon completion, CCME UAE is intended to become a subsidiary of the Company.
(b) Preferential issue and allotment of equity shares of face value INR 10 each, at an issue price of INR 10 per share, to Mr. Krishnamoorthy (up to 9,00,00,000 shares, aggregating up to INR 90,00,00,000) and Ms. Varalakshmi (up to 2,25,00,000 shares, aggregating up to INR 22,50,00,000), in their capacity as transferors of the CCME UAE shares under the share-swap arrangement referred to above. This approval is without prejudice to, and does not dispense with, the separate approvals required under Section 42 and Section 62(1)(c) of the Act, the Companies (Prospectus and Allotment of Securities) Rules, 2014, and Chapter V of the SEBI (Issue of Capital and Disclosure Requirements) Regulations, 2018 ("SEBI ICDR Regulations"), including as to pricing and lock-in.

(c) Grant of loan(s)/inter-corporate deposit(s)/advance(s), in one or more tranches, to CCME UAE (which will, upon completion of the proposed acquisition, become a subsidiary and hence a related party of the Company) for an aggregate amount not exceeding INR 100,00,00,000, for meeting the working capital, operational and other business requirements of CCME UAE.

The aggregate value of the above transactions is considered material, and accordingly the approval of the members by way of a Special Resolution is sought, in addition to the approval already accorded by the Audit Committee and the Board. The transactions shall be undertaken on an arm's length basis and normal commercial terms, in accordance with the Company's policy on related party transactions, and are supported by the valuation report(s) of Akasam Consulting Private Limited, a SEBI-registered Category-I Merchant Banker, dated August 27, 2026, and the report of the Independent Registered Valuer appointed by the Company dated August 29, 2026.

Rationale: the Board has recorded that the acquisition provides immediate access to the Middle East and African markets leveraging CCME UAE's local presence, potential for higher turnover through an expanded customer base, stronger positioning against regional and global competitors, geographic diversification, and consolidation of business operations through a majority stake, consistent with the disclosure made by the Company to the stock exchanges under Regulation 30 of the SEBI Listing Regulations read with Part A of Schedule III thereof.

Details of the Proposed Related Party Transactions

Sr. No.	Related Party	Nature of Relationship	Nature of Transaction	Amount (in INR, up to)
1.	Mr. Padmanabhan Krishnamoorthy	Non-Executive Director & Promoter	Preferential issue and allotment of up to 9,00,00,000 equity shares of face value INR 10 each, at par.	90,00,00,000
2.	Ms. V. Varalakshmi	Non-Executive Director & Promoter	Preferential issue and allotment of up to 2,25,00,000 equity shares of face value INR 10 each, at par.	22,50,00,000
3.	Mr. Padmanabhan Krishnamoorthy & Ms. V. Varalakshmi	Non-Executive Directors & Promoters	Acquisition of up to 51% share capital of CCME UAE (45% share swap + 6% cash), in one or more tranches.	127,50,00,000
4.	CCME UAE (proposed subsidiary of the Company)	Related party upon completion of acquisition at Sr. No. 3	Loan(s) / inter-corporate deposit(s) / advance(s) to CCME UAE, in one or more tranches.	200,00,00,000

MINIMUM INFORMATION UNDER THE RPT INDUSTRY STANDARDS

(Provided pursuant to Paragraph 5(2)(a) of the RPT Industry Standards, being the information placed before the Audit Committee in the format specified in Paragraphs 4 and 5 of the RPT Industry Standards, to the extent applicable to the transactions described in this Explanatory Statement)

Transaction 1 — Preferential Issue of Equity Shares to Mr. Padmanabhan Krishnamoorthy (Sr. No. 1 of the Resolution)

PART A — Minimum information applicable to all the above-mentioned Related Party Transactions

A(1). Basic details of the related party

Sr. No.	Particulars of the information	Information provided by the management
1	Name of the related party	Mr. Padmanabhan Krishnamoorthy

Sr. No.	Particulars of the information	Information provided by the management
2	Country of incorporation of the related party	Not applicable — the related party is an individual.
3	Nature of business of the related party	Not applicable — the related party is an individual, being a Non-Executive Director and Promoter of the Company.

A(2). Relationship and ownership of the related party

Sr. No.	Particulars of the information	Information provided by the management
1	Relationship between the Company and the related party, including nature of concern and shareholding	Mr. Padmanabhan Krishnamoorthy is a Non-Executive Director and Promoter of the Company. His existing shareholding (direct/indirect) in the Company as on the date of this Statement is 62.03% of total shareholding of the Company. He does not hold shares in the Company through a partnership firm/sole proprietorship/body corporate without share capital, and no capital contribution in that nature arises.

A(3). Details of previous transactions with the related party

Sr. No.	Particulars of the information	Information provided by the management
1	Total amount of all transactions undertaken with the related party during the last financial year (FY 2025-26)	Issue and allotted 2,00,00,000 equity shares to Mr. Padmanabhan Krishnamoorthy at the price of INR 10, aggregating to INR 20,00,00,000, which were issued on preferential issue basis.
2	Total amount of all transactions undertaken with the related party in the current financial year up to the quarter immediately preceding the quarter in which approval is sought	No transaction has been taken place with Mr. Padmanabhan Krishnamoorthy, during the current financial year till date of this Notice.
3	Any default by the related party concerning any obligation undertaken under a transaction/arrangement with the Company during the last financial year	Not applicable

A(4). Amount of the proposed transaction(s)

Sr. No.	Particulars of the information	Information provided by the management
1	Amount of the proposed transaction being placed for approval	Up to INR 90,00,00,000
2	Whether the proposed transaction, taken together with transactions undertaken with the related party during the current financial year, would render it a material RPT	Yes, when considered together with the other related party transactions described in this Statement
3	Value of the proposed transaction as a	More than 10% of the total turnover and Net Worth both.

Sr. No.	Particulars of the information	Information provided by the management
	% of the Company's annual consolidated turnover for the immediately preceding financial year	
4	Value of the proposed transaction as a % of the related party's annual consolidated/standalone turnover for the immediately preceding financial year, if available	Not applicable — the related party is an individual
5	Financial performance of the related party for the immediately preceding financial year — Turnover/Profit After Tax/Net worth	Not applicable — the related party is an individual

A(5). Basic details of the proposed transaction

Sr. No.	Particulars of the information	Information provided by the management
1	Specific type of the proposed transaction	Preferential issue and allotment of equity shares of the Company.
2	Details of each type of the proposed transaction	Issue and allotment of up to 9,00,00,000 equity shares of face value INR 10 each, at an issue price of INR 10 per share (at par), as consideration (in whole or in part) for the CCME UAE shares transferred by Mr. Padmanabhan Krishnamoorthy under the share-swap arrangement described under Transaction 3 below.
3	Tenure of the proposed transaction	Not applicable — one-time allotment, subject to lock-in under Chapter V of the SEBI ICDR Regulations.
4	Whether omnibus approval is being sought	No
5	Value of the proposed transaction during a financial year	Up to INR 90,00,00,000, proposed to be completed during FY 2026-27.
6	Justification as to why the RPT is in the interest of the Company	The allotment discharges part of the consideration for the acquisition of CCME UAE (see Transaction 3), thereby enabling the Company's expansion into the Middle East and African markets without an immediate cash outflow to that extent
7	Details of promoter(s)/director(s)/KMP of the Company with interest in the transaction	Mr. Krishnamoorthy, being the allottee, is interested to the full extent of the equity shares proposed to be allotted to him
8	Copy of valuation/external party report	Valuation report(s) of Akasam Consulting Private Limited dated August 27, 2026, and report of the Independent Registered Valuer dated August 29, 2026, have been placed before the Audit Committee. The same is available on the Company's website https://genesisiil.com/investor-relations.html.
9	Other information relevant for decision-making	The allotment is subject to, inter alia, shareholder approval under Sections 42 and 62(1)(c) of the Act, stock exchange in-principle and listing approval, and compliance with Chapter V of the SEBI ICDR Regulations, including pricing and lock-in requirements.

Applicability of Part B/Part C: Preferential issue of equity shares by the Company to a related party is not one of the seven specific transaction types listed in Part B (Paragraphs B(1) to B(7)) of the RPT Industry Standards. Accordingly, no Part B/Part C disclosure applies to this transaction in its own right; it is disclosed under Part A above, and its materiality is assessed together with the acquisition of CCME UAE shares (Transaction 3), of which it forms the share-swap consideration.

Transaction 2 — Preferential Issue of Equity Shares to Ms. V. Varalakshmi (Sr. No. 2 of the Resolution)

PART A — Minimum information applicable to all RPTs

A(1). Basic details of the related party

Sr. No.	Particulars of the information	Information provided by the management
1	Name of the related party	Ms. V. Varalakshmi
2	Country of incorporation of the related party	Not applicable — the related party is an individual.
3	Nature of business of the related party	Not applicable — the related party is an individual, being a Non-Executive Director and Promoter of the Company

A(2). Relationship and ownership of the related party

Sr. No.	Particulars of the information	Information provided by the management
1	Relationship between the Company and the related party, including nature of concern and shareholding	Ms. V. Varalakshmi is a Non-Executive Director and Promoter of the Company. Her existing shareholding (direct/indirect) in the Company as on the date of this Statement is 12.31% of total shareholding of the Company. She does not hold shares in the Company through a partnership firm/sole proprietorship/body corporate without share capital, and no capital contribution in that nature arises.

A(3). Details of previous transactions with the related party

Sr. No.	Particulars of the information	Information provided by the management
1	Total amount of all transactions undertaken with the related party during the last financial year (FY 2025-26)	Issue and allotted 40,00,000 equity shares to Mr. V. Varalakshmi at the price of INR 10, aggregating to INR 4,00,00,000, which were issued on preferential issue basis.
2	Total amount of all transactions undertaken with the related party in the current financial year up to the quarter immediately preceding the quarter in which approval is sought	No transaction has been taken place with Mr. Padmanabhan Krishnamoorthy, during the current financial year till date of this Notice.
3	Any default by the related party concerning any obligation undertaken under a transaction/arrangement with the Company during the last financial year	Not applicable

A(4). Amount of the proposed transaction(s)

Sr. No.	Particulars of the information	Information provided by the management

Sr. No.	Particulars of the information	Information provided by the management
1	Amount of the proposed transaction being placed for approval	Up to INR 22,50,00,000
2	Whether the proposed transaction, taken together with transactions undertaken with the related party during the current financial year, would render it a material RPT	Yes, when considered together with the other related party transactions described in this Statement
3	Value of the proposed transaction as a % of the Company's annual consolidated turnover for the immediately preceding financial year	More than 10% of the total turnover and Net Worth both.
4	Value of the proposed transaction as a % of the related party's annual consolidated/standalone turnover for the immediately preceding financial year, if available	Not applicable — the related party is an individual
5	Financial performance of the related party for the immediately preceding financial year — Turnover/Profit After Tax/Net worth	Not applicable — the related party is an individual

A(5). Basic details of the proposed transaction

Sr. No.	Particulars of the information	Information provided by the management
1	Specific type of the proposed transaction	Preferential issue and allotment of equity shares of the Company
2	Details of each type of the proposed transaction	Issue and allotment of up to 2,25,00,000 equity shares of face value INR 10 each, at an issue price of INR 10 per share (at par), as consideration (in whole or in part) for the CCME UAE shares transferred by Ms. Varalakshmi under the share-swap arrangement described under Transaction 3 below
3	Tenure of the proposed transaction	Not applicable — one-time allotment, subject to lock-in under Chapter V of the SEBI ICDR Regulations
4	Whether omnibus approval is being sought	No
5	Value of the proposed transaction during a financial year	Up to INR 22,50,00,000, proposed to be completed during FY 2026-27
6	Justification as to why the RPT is in the interest of the Company	The allotment discharges part of the consideration for the acquisition of CCME UAE (see Transaction 3), thereby enabling the Company's expansion into the Middle East and African markets without an immediate cash outflow to that extent
7	Details of promoter(s)/director(s)/KMP of the Company with interest in the transaction	Ms. Varalakshmi, being the allottee, is interested to the full extent of the equity shares proposed to be allotted to her

Sr. No.	Particulars of the information	Information provided by the management
8	Copy of valuation/external party report	Valuation report(s) of Akasam Consulting Private Limited dated August 27, 2026, and report of the Independent Registered Valuer dated August 29, 2026, have been placed before the Audit Committee.
9	Other information relevant for decision-making	The allotment is subject to, inter alia, shareholder approval under Sections 42 and 62(1)(c) of the Act, stock exchange in-principle and listing approval, and compliance with Chapter V of the SEBI ICDR Regulations, including pricing and lock-in requirements

Applicability of Part B/Part C: Preferential issue of equity shares by the Company to a related party is not one of the seven specific transaction types listed in Part B (Paragraphs B(1) to B(7)) of the RPT Industry Standards. Accordingly, no Part B/Part C disclosure applies to this transaction in its own right; it is disclosed under Part A above, and its materiality is assessed together with the acquisition of CCME UAE shares (Transaction 3), of which it forms the share-swap consideration.

Transaction 3 — Investment: Acquisition of up to 51% Share Capital of CCME UAE (Sr. No. 3 of the Resolution)

PART A — Minimum information applicable to all RPTs

A(1). Basic details of the related party

Sr. No.	Particulars of the information	Information provided by the management
1	Name of the related party	Mr. Padmanabhan Krishnamoorthy and Ms. V. Varalakshmi (Sellers), and Cash & Carry Middle East FZCO ("CCME UAE") (Target Company)
2	Country of incorporation of the related party	Mr. Padmanabhan Krishnamoorthy and Ms. V. Varalakshmi are individuals resident/domiciled as per records of the Company; CCME UAE is incorporated in the United Arab Emirates (Free Zone Company).
3	Nature of business of the related party	CCME UAE is engaged in the cash-and-carry / wholesale trading and distribution business in the UAE.

A(2). Relationship and ownership of the related party

Sr. No.	Particulars of the information	Information provided by the management
1	Relationship between the Company and the related party, including nature of concern and shareholding	Mr. Padmanabhan Krishnamoorthy and Ms. V. Varalakshmi are Non-Executive Directors and Promoters of the Company. Prior to the proposed transaction, Mr. Padmanabhan Krishnamoorthy holds 4,00,000 shares (80%) and Ms. V. Varalakshmi holds 1,00,000 shares (20%) in the share capital of CCME UAE. The Company does not, as of date, hold any shares in CCME UAE. Upon completion, the Company shall acquire up to 51% of CCME UAE's share capital from the Sellers, and CCME UAE shall become a subsidiary of the Company (and hence a related party).

A(3). Details of previous transactions with the related party

Sr. No.	Particulars of the information	Information provided by the management
1	Total amount of all transactions undertaken with the related party	Nil.

Sr. No.	Particulars of the information	Information provided by the management
	during the last financial year (FY 2025-26)	
2	Total amount of all transactions undertaken with the related party in the current financial year up to the quarter immediately preceding the quarter in which approval is sought	Nil.
3	Any default by the related party concerning any obligation undertaken under a transaction/arrangement with the Company during the last financial year	Not applicable — no prior transaction/arrangement subsists between the Company and CCME UAE, Mr. Padmanabhan Krishnamoorthy or Ms. V. Varalakshmi in this regard.

A(4). Amount of the proposed transaction(s)

Sr. No.	Particulars of the information	Information provided by the management
1	Amount of the proposed transaction being placed for approval	Up to INR 127,50,00,000 (comprising INR 112,50,00,000 by way of share swap and up to INR 15,00,00,000 in cash)
2	Whether the proposed transaction, taken together with transactions undertaken with the related party during the current financial year, would render it a material RPT	Yes
3	Value of the proposed transaction as a % of the Company's annual consolidated turnover for the immediately preceding financial year	More than 10% of the total turnover and Net Worth both.
4	Value of the proposed transaction as a % of the related party's (CCME UAE's) annual consolidated/standalone turnover for the immediately preceding financial year, if available	Approx. 30%
5	Financial performance of the related party (CCME UAE) for the immediately preceding financial year — Turnover / Profit After Tax / Net worth	The below are the financial details of CCME UAE during the year 2025: Turnover – AED 180,930,851 Profit After Tax – AED 71,60,208 Net Worth – AED 6,89,86,616

A(5). Basic details of the proposed transaction

Sr. No.	Particulars of the information	Information provided by the management
1	Specific type of the proposed transaction	Acquisition of shares of CCME UAE (Investment) by the Company from the Sellers, discharged partly by share swap and partly in cash
2	Details of each type of the proposed transaction	(i) Transfer of up to 2,25,000 shares of CCME UAE (45% of its share capital) to the Company in exchange for up to 11,25,00,000 equity

Sr. No.	Particulars of the information	Information provided by the management
		shares of the Company (share swap); and (ii) transfer of up to 6% of CCME UAE's share capital for cash consideration of up to INR 15,00,00,000.
3	Tenure of the proposed transaction	Not applicable — the transaction is a one-time acquisition of equity shares (to be completed in one or more tranches within the timelines set out in the transaction documents and provided in Objects of the Issue in item no. 8 of this Notice).
4	Whether omnibus approval is being sought	Not Applicable
5	Value of the proposed transaction during a financial year	Up to INR 127,50,00,000, proposed to be completed during FY 2026-27 and 2027-2028; the Company does not currently anticipate the transaction spanning more than two financial year
6	Justification as to why the RPT is in the interest of the Company	Immediate access to the Middle East and African markets leveraging CCME UAE's local presence; potential for higher turnover through an expanded customer base; stronger positioning against regional and global competitors; diversification across geographies; and consolidation of business operations through a majority stake in CCME UAE, as recorded by the Board and disclosed to the stock exchanges under Regulation 30 of the SEBI Listing Regulations
7	Details of promoter(s)/director(s)/KMP of the Company with interest in the transaction	a. Name of the director/KMP: Mr. Padmanabhan Krishnamoorthy and Ms. V. Varalakshmi b. Shareholding of the director/KMP in the related party (CCME UAE): 80% and 20% respectively, being the Sale Shares proposed to be transferred
8	Copy of valuation/external party report	Valuation report(s) of Akasam Consulting Private Limited (SEBI-registered Category-I Merchant Banker) dated August 27, 2026, and report of the Independent Registered Valuer dated August 29, 2026, have been placed before the Audit Committee.
9	Other information relevant for decision-making	The acquisition is subject to, inter alia, shareholder approval, in-principle and listing approval of the stock exchange(s), compliance with/exemption under the SEBI (Substantial Acquisition of Shares and Takeovers) Regulations, 2011, and approvals/filings under FEMA (Overseas Investment) Rules/Regulations, 2022

PART B(3) — Investment made by the listed entity or its subsidiary

Sr. No.	Particulars of the information	Information provided by the management
1	Source of funds in connection with the proposed transaction	**Share Swap**: An aggregate up to 2,25,000 (Two Lakhs Twenty-Five Thousand) shares of CCME UAE, constitute 45% of total share capital of CCME UAE shall be acquired by the Company from shareholders of CCME UAE via issue and allotment up to 11,25,00,000 (Eleven Crore Twenty-Five Lakhs) fully paid-up equity shares of the Company of face value of INR 10/- (Indian Rupees Ten Only) each at par aggregating up to INR 112,50,00,000 (Indian Rupees One Hundred Twelve Crore Fifty Lakhs Only) to shareholders of CCME UAE.

Sr. No.	Particulars of the information	Information provided by the management
		Purchase of share from existing shareholders of CCME UAE for cash: An aggregate up to 6% of total share capital of CCME UAE shall be acquired by the Company from shareholders of CCME UAE for consideration up to INR 15,00,00,000 through cash. The funding shall be done from the issue proceeds of Preferential Issue 1, please refer to Objects of the Issue of item no. 8 of this Notice. Please note that after the above acquisition, CCME UAE shall be the subsidiary of the Company.
2	Where financial indebtedness is incurred to make the investment — nature, total cost of borrowing, tenure, other details	Not applicable as of date.
3	Purpose for which funds shall be utilised by the investee company (CCME UAE)	General corporate, working capital and business expansion purposes of CCME UAE.
4	Material terms of the proposed transaction	Acquisition of up to 51% of CCME UAE's share capital at a consideration of up to INR 127,50,00,000 (45% by share swap at an issue price of INR 10 per Swap 1 Shares, determined in accordance with Chapter V of the SEBI ICDR Regulations and supported by the Valuation Reports, and 6% for cash), subject to the Conditions Precedent and completion mechanics set out in the Share Purchase and Swap Agreement dated August 29, 2026.

PART C(2) — Investment made by the listed entity or its subsidiary (material RPT disclosures)

Sr. No.	Particulars of the information	Information provided by the management
1	Latest credit rating of the related party (CCME UAE)	Not available/not applicable — CCME UAE is a privately held UAE free-zone company and does not carry a public credit rating. [To be confirmed / inserted by the Company's management prior to issuance of Notice.
2	Whether any regulatory approval is required, and if so, whether obtained	Yes. The transaction requires, inter alia, shareholder approval, stock exchange in-principle/listing approval, assessment of SEBI SAST Regulations applicability/exemption, and approvals/filings under the FEMA (Overseas Investment) Rules/Regulations, 2022 through the Company's Authorised Dealer bank. These approvals are in process and shall be obtained prior to/upon completion, as applicable

Transaction 4 — Loans and Advances/Inter-Corporate Deposit to CCME UAE (Sr. No. 4 of the Resolution)

PART A — Minimum information applicable to all RPTs

A(1) & A(2). Basic details, relationship and ownership of the related party

Sr. No.	Particulars of the information	Information provided by the management

Sr. No.	Particulars of the information	Information provided by the management
1	Name / country of incorporation / nature of business	Cash & Carry Middle East FZCO, incorporated in the United Arab Emirates, engaged in cash-and-carry / wholesale trading and distribution
2	Relationship with the Company	CCME UAE will, upon completion of the acquisition described under Transaction 3 above, become a subsidiary of the Company holding up to 51% of its share capital, and will accordingly be a related party of the Company at the time the proposed loan/ICD is drawn down

A(3). Details of previous transactions with the related party

Sr. No.	Particulars of the information	Information provided by the management
1	Total amount of transactions undertaken during the last financial year / current financial year to date	Nil, other than the acquisition transaction described under Transaction 3 above
2	Any default by the related party concerning any obligation undertaken during the last financial year	Not applicable — no prior arrangement subsists

A(4) & A(5). Amount and basic details of the proposed transaction

Sr. No.	Particulars of the information	Information provided by the management
1	Amount of the proposed transaction being placed for approval	Up to INR 200,00,00,000
2	Whether it would render the transaction a material RPT	Yes
3	Value as a % of the Company's annual consolidated turnover for the immediately preceding financial year	More than 10% of the Turnover of the Company.
4	Specific type of the proposed transaction	Loan(s)/inter-corporate deposit(s)/advance(s) to CCME UAE (subsidiary), in one or more tranches
5	Tenure of the proposed transaction	As and when requirement arises.
6	Whether omnibus approval is being sought	Not Applicable
7	Justification as to why the RPT is in the interest of the Company	To meet the working capital, operational and other business requirements of CCME UAE following its acquisition as a subsidiary, thereby supporting the Company's expansion into the Middle East and African markets
8	Details of promoter(s)/director(s)/KMP with interest	Mr. Padmanabhan Krishnamoorthy and Ms. V. Varalakshmi, being Promoters/Directors of the Company and (pre-completion) shareholders of CCME UAE, are interested to the extent described in this Statement

PART B(2) — Loans and advances (other than trade advances)/inter-corporate deposits given by the listed entity or its subsidiary

Sr. No.	Particulars of the information	Information provided by the management
1	Source of funds in connection with the proposed transaction	Internal accruals.
2	Where financial indebtedness is incurred to give the loan/ICD — nature, total cost of borrowing, tenure, other details	No.
3	Rate of interest at which the Company is borrowing from its bankers/other lenders (comparable maturity profile)	Between 9% and 11%.
4	Proposed interest rate to be charged from the related party	Between 9% and 11%.
5	Maturity/due date	As mutually agreed between the Parties.
6	Repayment schedule & terms	As mutually agreed between the Parties.
7	Whether secured or unsecured	Unsecured
8	If secured, nature of security & security coverage ratio	Not applicable, unless the loan is secured, in which case details shall be disclosed
9	Purpose for which funds will be utilised by CCME UAE	Working capital, operational and other business requirements of CCME UAE

PART C(1) — Loans and advances/inter-corporate deposits (material RPT disclosures)

Sr. No.	Particulars of the information	Information provided by the management
1	Latest credit rating of the related party (CCME UAE)	Not available/not applicable — CCME UAE is a privately held UAE free-zone company and does not carry a public credit rating. [To be confirmed / inserted by the Company's management prior to issuance of Notice]
2	Default on borrowings by the related party over the last three financial years, and value of subsisting default	Nil / Not available.
3	Whether classified as NPA by any banker; declared “wilful defaulter”; facing insolvency proceedings; or disqualified under Section 29A of the Insolvency and Bankruptcy Code, 2016	Not applicable / Nil, to the best of the Company's knowledge as on the date of this Statement.

Additional Disclosures under Paragraph 5(2) of the RPT Industry Standards:

- Certificate of CEO/CFO: The Audit Committee has reviewed the certificates provided by the Managing Director/Whole-Time Director/Manager and the Chief Financial Officer of the Company confirming that the terms of the above related party transactions are in the interest of the Company, in accordance with Paragraph 3(1)(b) of the RPT Industry Standards.
- Audit Committee and Board approval: The above related party transactions have been approved by the Audit Committee and the Board of Directors of the Company at their respective meetings held on Saturday, August 29, 2026, and the Board recommends the proposed transactions to the shareholders for approval.

- Access to valuation reports: Shareholders may access the valuation report(s) of Akasam Consulting Private Limited dated August 27, 2026, and the report of the Independent Registered Valuer dated August 29, 2026, considered by the Audit Committee, through the following web-link https://genesisiil.com/investor-relations.html.
- Basis of pricing: The issue price of the Swap 1 Shares and Subscription Shares of INR 10 per share has been determined with reference to the Relevant Date (Friday, August 28, 2026) in accordance with Chapter V of the SEBI ICDR Regulations and is supported by the Valuation Reports referred to above.

The proposed acquisition of up to 51% of the share capital of CCME UAE, and the proposed grant of loan(s)/inter-corporate deposit(s)/advance(s) to CCME UAE, being in the nature of overseas direct investment and financial commitment to an overseas entity, shall be undertaken in accordance with the Foreign Exchange Management Act, 1999, the Foreign Exchange Management (Overseas Investment) Rules, 2022, the Foreign Exchange Management (Overseas Investment) Regulations, 2022, and the Foreign Exchange Management (Overseas Investment) Directions, 2022, each as amended, and other applicable directions/circulars of the Reserve Bank of India. The Company shall undertake the necessary reporting/filings, including Form FC and other prescribed forms, through its Authorised Dealer bank.

The preferential issue of equity shares to Mr. Krishnamoorthy and Ms. Varalakshmi does not involve any cross-border element and, accordingly, no separate approval under FEMA is required in respect of such allotment, save as may otherwise be required under applicable law having regard to the residency status of the allottees at the relevant time.

In terms of Regulation 23(4) of the SEBI Listing Regulations, no related party shall vote to approve the above resolution, whether or not such related party is a party to the particular transaction. Accordingly, Mr. Padmanabhan Krishnamoorthy, Ms. V. Varalakshmi, their relatives, and any other person(s)/entity(ies) forming part of the 'promoter' or 'promoter group' of the Company, or otherwise constituting a 'related party', shall abstain from voting on the resolution set out at Item No. 10 of the Notice.

Except Mr. Padmanabhan Krishnamoorthy and Ms. V. Varalakshmi, being the related parties with whom the above transactions are proposed to be entered into, are interested/concerned in the resolution, none of the other Directors or Key Managerial Personnel of the Company, or their relatives, are, in any way, concerned or interested, financially or otherwise, in the said resolution, except to the extent of their shareholding, if any, in the Company.

The Audit Committee and the Board have reviewed and approved the aforesaid related party transactions in accordance with the RPT Industry Standards, and are of the view that the said transactions are in the interest of the Company. The Board recommends the resolution set out at Item No. 10 of the Notice for approval of the members as a Special Resolution.

Item no. 11: To approve making on investments, giving of loans and provide guarantee:

Pursuant to the provisions of Section 186 of the Companies Act, 2013 (the "Act") read with the Companies (Meetings of Board and its Powers) Rules, 2014, and other applicable provisions, if any, of the Act (including any statutory modification(s), amendment(s) or re-enactment(s) thereof for the time being in force), a company is permitted to give any loan to any person or body corporate, give any guarantee or provide security in connection with a loan to any other body corporate or person, and acquire by way of subscription, purchase or otherwise the securities of any other body corporate, up to sixty per cent (60%) of its paid-up share capital, free reserves and securities premium account, or one hundred per cent (100%) of its free reserves and securities premium account, whichever is more.

In terms of Section 186(3) of the Act, where the aggregate of the loans, investments, guarantees and securities proposed to be made or given by the Board of Directors of the Company (the "Board") exceeds the aforesaid limits, prior approval of the members of the Company by way of a special resolution is required to be obtained.

<u>**Background and rationale**</u>

The Company, in the ordinary course of its business and to further its growth and expansion plans, may, from time to time, be required to extend loans (including Inter-Corporate Deposits), give guarantees, provide securities, and/or make investments by way of subscription, purchase or otherwise in the securities of its subsidiaries, joint ventures, associate companies and/or other body corporate(s) or person(s), whether in India or outside India, including for the purposes of:

- supporting the funding, working capital, capital expenditure and general corporate requirements of subsidiaries, joint ventures, associate companies and group entities;
- strategic and long-term investments, acquisitions and business combinations that further the Company's growth objectives;
- optimal deployment and treasury management of the Company's surplus funds, including by way of Inter-Corporate Deposits;
- providing guarantees or security in connection with credit facilities, loans or financial assistance obtained by subsidiaries, joint ventures, associate companies or other body corporate(s); and
- overseas acquisitions and investments in compliance with the Foreign Exchange Management Act, 1999 and the regulations framed thereunder.

Considering the present and anticipated scale of the Company's operations and business requirements, the existing limit available to the Board under Section 186(2) of the Act (i.e., 60% of the paid-up share capital, free reserves and securities premium account, or 100% of the free reserves and securities premium account, whichever is more) may not be adequate to meet the Company's funding, investment, guarantee and security requirements from time to time. It is therefore considered necessary and expedient to seek the approval of the members, by way of a special resolution, to authorise the Board to give loans, guarantees and securities and to make investments, over and above the limits prescribed under Section 186(2) of the Act, up to an aggregate outstanding amount, at any point in time, not exceeding INR 500,00,00,000 (Indian Rupees Five Hundred Crore Only) or its equivalent in foreign currency, inclusive of the limits already utilised or to be utilised under Section 186(2).

The approval of the members is accordingly sought by way of a special resolution as set out in Item No. 11 of the accompanying Notice, to enable the Board to exercise the aforesaid enhanced powers, from time to time, as may be considered necessary, expedient or in the interest of the Company, without the need to seek fresh approval of the members for each such transaction, subject to the overall aggregate ceiling of INR 500,00,00,000 (Indian Rupees Five Hundred Crore Only) or its equivalent in foreign currency, at any point in time.

Key terms of the proposed resolution

- The consent being sought is an omnibus / enabling approval and is not transaction-specific; the Board (which expression includes any Committee of the Board or any person(s) authorised by the Board) shall exercise the powers within the overall aggregate ceiling specified in the resolution.
- The aggregate outstanding amount of all loans (including Inter-Corporate Deposits), guarantees, securities and investments made pursuant to this resolution, together with the loans, guarantees, securities and investments already made or given by the Company (whether within or beyond the limits under Section 186(2)), shall not, at any point in time, exceed INR 500,00,00,000 (Indian Rupees Five Hundred Crore Only) or its equivalent in foreign currency.
- The rate of interest on any loans given pursuant to this resolution shall not be lower than the prevailing yield of one year, three year, five year or ten year Government Security closest to the tenor of the loan, in compliance with Section 186(7) of the Act.
- The Board shall be authorised to decide, from time to time, the terms and conditions, tenure, security, rate of interest, repayment schedule and other particulars in respect of each such loan, guarantee, security or investment, in the best interests of the Company.
- All disclosures required to be made under Section 186(4) of the Act, including the full particulars of the loans given, investments made or guarantees/securities provided and the purpose for which the loan, guarantee or security is proposed to be utilised, shall be disclosed in the financial statements of the Company as required under the Act.
- The Company shall comply with all applicable provisions of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, the Foreign Exchange Management Act, 1999 and other applicable laws, rules and regulations, including any approvals required from the Reserve Bank of India or other regulatory/statutory authorities, in relation to any overseas loans, guarantees, securities or investments made pursuant to this resolution.

None of the Directors, Key Managerial Personnel of the Company, and their relatives, are, in any way, concerned or interested, financially or otherwise, in the proposed resolution, except to the extent of their shareholding, if any, in the Company or in the body corporate(s) to whom the loans may be given, guarantees or securities may be provided, or in which investments may be made pursuant to this resolution, and to the extent such Directors and Key Managerial Personnel may also be directors, members or employees of such body corporate(s).

The Board recommends the resolution set out at Item No. 11 of the Notice for approval of the members as a Special Resolution.

Item no. 12: To grant approval under Section 185 of the Companies Act, 2013 for providing Loan / Guarantee to entities in which Directors of the Company are interested.

Pursuant to Section 185 of the Companies Act, 2013 ("the Act"), a Company may advance any loan including any loan represented by book debt, or give any guarantee or provide any security in connection with any loan taken by any entity (said entity(ies) covered under the category of 'a person in whom any of the Director of the Company is interested' as specified in the explanation to Section 185(2)(b) of the Companies Act, 2013, after passing a Special Resolution in the general meeting.

It is proposed to make loan(s) including loan represented by way of Book Debt to, and/or give guarantee(s) and/or provide security(ies) in connection with any loan taken/to be taken by the Subsidiary Companies or any other person in whom any of the Director of the Company is deemed to be interested as specified in the explanation to Section 185(2)(b) of the Act (collectively referred to as the "Entities"), from time to time, for its principal business activities.

Particulars	Details
Name of the Entity	Cash & Carry Middle East FZCO
Relationship with the Entity	Group Company and Proposed Subsidiary.
Nature of Transaction	Loan / Guarantee / Security
Amount (INR in Crores)	Amount not exceeding 200 Crores
Purpose	Towards principal business activities

The proposed financial assistance is well within the overall limits approved by the Members under Section 186 of the Act vide Special Resolution passed on October 16, 2024. The present resolution is a specific approval under Section 185 of the Act in respect of the Borrowing Entity and is in addition to, and not in derogation of, the said approval. Requisite Audit Committee approval under Regulation 23 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 has been obtained prior to entering into the transactions.

Except Mr. Padmanabhan Krishnamoorthy and Ms. V. Varalakshmi, being the related parties with whom the above transactions are proposed to be entered into, are interested/concerned in the resolution, none of the other Directors or Key Managerial Personnel of the Company, or their relatives, are, in any way, concerned or interested, financially or otherwise, in the said resolution, except to the extent of their shareholding, if any, in the Company.

The Board recommends the Special Resolution set out at Item No. 12 of the Notice for approval of the Shareholders.

Item no. 13: To approve enhancement of limits for borrowings of the Company under section 180(1)(c) of the Companies Act, 2013

Pursuant to the provisions of Section 180(1)(c) of the Companies Act, 2013 (the "Act") read with the Companies (Meetings of Board and its Powers) Rules, 2014, and other applicable provisions, if any, of the Act (including any statutory modification(s) or re-enactment(s) thereof for the time being in force), the Board of Directors of the Company (the "Board") cannot, except with the consent of the members by way of a special resolution, borrow monies, apart from temporary loans obtained from the Company's bankers in the ordinary course of business, where the monies to be borrowed, together with the monies already borrowed by the Company (apart from such temporary loans), exceed the aggregate of the paid-up share capital of the Company and its free reserves, that is to say, reserves not set apart for any specific purpose.

Background and rationale

The existing borrowing powers of the Board are presently restricted to the aggregate of the Company's paid-up share capital and free reserves, in accordance with Section 180(1)(c) of the Act. Having regard to the growth of the Company's business operations, its ongoing and planned capital expenditure, working capital requirements, funding requirements of its subsidiaries, and other business exigencies, the Board may, from time to time, be required to borrow funds in excess of the said limit.

It is therefore considered necessary and expedient to seek the approval of the members, by way of a special resolution, to authorise the Board to borrow monies, from time to time, for the purpose of the business of the Company, which, together with the monies already borrowed by the Company and its subsidiaries (apart from temporary loans obtained from the Company's bankers in the ordinary course of business), shall not exceed INR 200,00,00,000 (Indian Rupees Two Hundred Crore Only) over and above the aggregate of the paid-up share capital and free reserves of the Company. This enabling approval will allow the Board flexibility to raise funds, as and when required, without the need to seek the approval of the members on each occasion, subject to the said overall borrowing ceiling.

Key terms of the proposed resolution

- The consent being sought is an enabling approval to borrow monies up to an aggregate amount of INR 200,00,00,000 (Indian Rupees Two Hundred Crore Only), over and above the aggregate of the paid-up share capital and free reserves of the Company, and together with the monies already borrowed by the Company and its subsidiaries (excluding temporary loans obtained from the Company's bankers in the ordinary course of business).
- The total borrowings of the Company at any point in time, pursuant to this resolution (excluding such temporary loans from bankers), shall not exceed the aggregate of (i) the paid-up share capital and free reserves of the Company, and (ii) INR 200,00,00,000 (Indian Rupees Two Hundred Crore Only).
- The Board shall be authorised to arrange or fix the terms and conditions of all such borrowings, including the rate of interest, repayment schedule, security and other terms, from time to time, as it may deem fit and in the best interests of the Company.
- The borrowings may be raised through such instruments and from such source(s), including banks, financial institutions, bodies corporate and other lenders, as the Board may consider appropriate.
- The Board shall be authorised to do all such acts, deeds, matters and things and to execute all such documents, deeds and writings as may be necessary, proper, desirable or expedient to give effect to this resolution, and to settle any question, difficulty or doubt that may arise in this regard, without being required to seek any further approval of the members.

None of the Directors, Key Managerial Personnel of the Company, and their relatives, are, in any way, concerned or interested, financially or otherwise, in the proposed resolution, except to the extent of their shareholding, if any, in the Company.

The Board recommends the resolution set out at Item No. 13 of the Notice for approval of the members as a Special Resolution.

Item No. 14: To authorise the Board of Directors to create security interests over the undertaking or substantially the whole of the undertaking of the Company under Section 180(1)(a) of the Companies Act, 2013:

Pursuant to the provisions of Section 180(1)(a) of the Companies Act, 2013 (the "Act") read with the Companies (Meetings of Board and its Powers) Rules, 2014, and other applicable provisions, if any, of the Act (including any statutory modification(s) or re-enactment(s) thereof for the time being in force), the Board of Directors of a company cannot, except with the consent of the members by way of a special resolution, sell, lease or otherwise dispose of the whole, or substantially the whole, of the undertaking of the company, or where the company owns more than one undertaking, of the whole, or substantially the whole, of any such undertaking. The creation of a mortgage, charge, hypothecation or other security interest over the whole, or substantially the whole, of the undertaking(s) or the movable and/or immovable properties/assets of the Company, in order to secure loans, borrowings or other financial assistance availed or to be availed by the Company, is regarded as a form of 'disposal' of the undertaking(s)/assets of the Company for the purposes of Section 180(1)(a), and accordingly requires the prior approval of the members by way of a special resolution.

Background and rationale

In the ordinary course of its business, and to meet its working capital, capital expenditure, refinancing and general corporate funding requirements, the Company avails, and may from time to time avail, term loans, working capital facilities, debentures, bonds and other forms of financial assistance from banks, financial institutions, non-banking financial companies, mutual funds, insurance companies, bodies corporate and other lenders/investors. As is customary, such lenders/investors typically require the loans/facilities extended by them to be secured by way of a mortgage, charge, hypothecation, pledge or other security interest created on the movable and/or immovable properties and assets of the borrower, including, where required, over the whole or substantially the whole of the undertaking(s) of the Company.

Since the creation of such security may extend to the whole, or substantially the whole, of the undertaking(s) of the Company or its assets, the same falls within the scope of Section 180(1)(a) of the Act. It is therefore considered necessary and expedient to seek the approval of the members, by way of a special resolution, to authorise the Board of Directors of the Company (the “Board”) to create, from time to time, such mortgage(s), charge(s), hypothecation(s) or other security interest(s), on such terms and in such form and manner, and in favour of such lender(s)/investor(s)/security trustee(s), as the Board may deem fit, to secure the borrowings/financial assistance availed or to be availed by the Company up to the amount specified in the resolution, without the need to seek separate member approval for each such transaction.

Key terms of the proposed resolution

- The consent being sought is an enabling approval authorising the Board to create mortgage(s), charge(s), hypothecation(s) and/or other security interest(s) on the whole or substantially the whole of the undertaking(s) of the Company, and/or on the Company’s movable and/or immovable properties and assets, present and future.
- Such security may be created in favour of banks, financial institutions, non-banking financial companies, mutual funds, insurance companies, bodies corporate, debenture trustees, security trustees and/or other lenders/investors, to secure rupee/foreign currency loans, working capital facilities, debentures, bonds and/or other financial assistance availed or to be availed by the Company.
- The aggregate amount to be secured pursuant to this resolution, together with interest, additional interest, liquidated damages, commitment charges, premia on prepayment, costs, charges, expenses and other monies payable, shall not exceed INR 200,00,00,000 (Indian Rupees Two Hundred Crore Only), outstanding at any point in time.
- The Board shall be authorised to finalise the terms, form, manner and ranking of the security (including first/second/pari-passu/exclusive charge), and to execute all mortgage/hypothecation/security documents and file the requisite forms (including Form CHG-1/CHG-9) with the Registrar of Companies and other authorities.
- The Board shall be authorised to delegate the aforesaid powers to any Director(s), Key Managerial Personnel or other officer(s)/authorised representative(s) of the Company, and to do all acts and things necessary to give effect to the resolution, including settling any question, doubt or difficulty that may arise, without further reference to the members.
- The Company shall comply with the applicable disclosure requirements under the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, including disclosure to the stock exchange(s) of any creation of charge/security over material assets of the Company, as may be required.

The proposed resolution does not involve any sale or transfer of ownership of the assets/undertaking of the Company; it merely enables the Board to create security interest(s) over the Company’s assets/undertaking to secure the Company’s own borrowings, in the ordinary course of its financing arrangements. The approval is an enabling one and does not, by itself, create any obligation on the Company to avail any loan or create any security; actual creation of security will take place only as and when specific financing arrangements are entered into by the Company, within the overall limit approved by the members.

None of the Directors, Key Managerial Personnel of the Company, and their relatives, are, in any way, concerned or interested, financially or otherwise, in the proposed resolution, except to the extent of their shareholding, if any, in the Company.

The Board recommends the resolution set out at Item No. 14 of the Notice for approval of the members as a Special Resolution.

Item no. 15: To approve shift in registered office of the Company from the State of Andhra Pradesh, Elluru to the State of Maharashtra, Mumbai

Pursuant to the provisions of Section 12 and Section 13 and other applicable provisions, if any, of the Companies Act, 2013 (the "Act") read with the Companies (Incorporation) Rules, 2014, and the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, any change in the place of the registered office of a company from the jurisdiction of one Registrar of Companies to another within the same State, or from one State to another, requires, inter alia, a special resolution of the members and the approval of the Central Government (exercised through the Regional Director, Ministry of Corporate Affairs, having jurisdiction), in addition to confirmation and filing with the concerned Registrar(s) of Companies.

Background and rationale

The registered office of the Company, CCME Global Limited (formerly known as Genesis IBRC India Limited) (the "Company"), is presently situated at Flat No. 401, VVN Residency, 40A Ashok Nagar, Ashok Nagar, West Godavari, Eluru – 534002, in the State of Andhra Pradesh.

Consequent upon the change in the management of the Company, the corporate office of the Company, along with its operations and accounts teams, is now based in Mumbai, Maharashtra, and the books of account and other records of the Company are also maintained at Mumbai. In order to align the registered office of the Company with the actual location from which its management, operations, accounts and administrative functions are carried out, and to enable more efficient and centralised administration, compliance and coordination, it is proposed to shift the registered office of the Company from the State of Andhra Pradesh to the following address in the State of Maharashtra: 501, 5th Floor, A Wing, Navkar Chambers, Opp. Star Plus, Marol Naka Andheri Kurla Road, Andheri East, Marol Naka, Mumbai – 400059, Maharashtra.

As the proposed shift involves a change in the registered office of the Company from one State to another, the same falls within the ambit of Section 13(4) of the Act and requires, in addition to a special resolution of the members, the confirmation/approval of the Central Government (Regional Director, Ministry of Corporate Affairs), and thereafter, filing of the confirmation with the Registrar of Companies of both the States concerned, within the time and in the manner prescribed under the Act and the Companies (Incorporation) Rules, 2014. The shift is also subject to such other approvals, consents, sanctions and permissions as may be necessary from appropriate regulatory and statutory authorities, including under the SEBI Listing Regulations.

Consequent upon the proposed shift of the registered office, it is also proposed to alter Clause 2/II of the Memorandum of Association of the Company (being the clause specifying the State in which the registered office of the Company is situated) to read as follows:

"2/II. The registered office of the Company will be situated in the State of Maharashtra, Mumbai."

Key terms of the proposed resolution

- Approval of members is sought, by way of a special resolution, for shifting of the registered office of the Company from Flat No. 401, VVN Residency, 40A Ashok Nagar, Ashok Nagar, West Godavari, Eluru – 534002, Andhra Pradesh to 501, 5th Floor, A Wing, Navkar Chambers, Opp. Star Plus, Marol Naka Andheri Kurla Road, Andheri East, Marol Naka, Mumbai – 400059, Maharashtra.
- Consequential alteration of Clause 2/II of the Memorandum of Association of the Company to reflect the State of Maharashtra as the State in which the registered office of the Company is situated.
- The shift is subject to the approval of the Central Government (Regional Director), Ministry of Corporate Affairs, and such other approvals, consents, sanctions and permissions as may be necessary from appropriate regulatory and statutory authorities.
- Any one of the Directors, or the Company Secretary and Compliance Officer of the Company, is severally authorised to negotiate, finalise and execute the leave and license agreement, if any, with the owner of the proposed registered office premises.

- Any one of the Directors, or the Company Secretary and Compliance Officer of the Company, is severally authorised to appoint professionals to appear before, and represent the Company before, the Central Government (Regional Director), Ministry of Corporate Affairs, and to delegate authority to other professionals as may be required, and to sign and file the requisite statutory forms and applications with the Regional Director and the Registrar(s) of Companies.
- The authorised persons are further empowered to do all such acts, deeds and things and to execute all such documents as may be necessary, proper, desirable or expedient to give effect to the aforesaid resolutions, and to settle any question, difficulty or doubt that may arise in this regard.

Upon the proposed shift becoming effective, the Company will be transferred from the jurisdiction of the Registrar of Companies, Andhra Pradesh to the jurisdiction of the Registrar of Companies, Maharashtra. The shift will not affect the rights of the members, creditors or other stakeholders of the Company, and the Company will continue to carry on its business and operations without any change other than the location of its registered office.

None of the Directors, Key Managerial Personnel of the Company, and their relatives, are, in any way, concerned or interested, financially or otherwise, in the proposed resolution, except to the extent of their shareholding, if any, in the Company.

The Board recommends the resolution set out at Item No. 15 of the Notice for approval of the members as a Special Resolution.

Item no. 16: To approve overall limit for investments by Non-Resident Indians (NRIs) and Overseas Citizens of India (OCIs) in the paid-up equity share capital of the Company

Under the Foreign Exchange Management (Non-Debt Instruments) Rules, the aggregate investment cap for Non-Resident Indians (NRIs) and Overseas Citizens of India (OCIs) via the secondary portfolio route stands at a statutory limit of 24% of the paid-up equity capital of a listed Indian company. To ensure clear governance tracking, provide optimal flexibility for strategic global allocations, and align strictly with corporate capital restructuring benchmarks, the Company seeks explicit confirmation of this investment headroom at the 24% benchmark. This ensures transparency in monitoring global individual retail ownership under the automated caution alerts mapped by the Reserve Bank of India.

None of the Directors, Key Managerial Personnel of the Company, and their relatives, are, in any way, concerned or interested, financially or otherwise, in the proposed resolution, except to the extent of their shareholding, if any, in the Company.

The Board recommends the resolution set out at Item No. 16 of the Notice for approval of the members as a Special Resolution.

ADDITIONAL DISCLOSURE

Details of the Director (including Managing Director) seeking appointment in pursuance of Regulations 36(3) of the Listing Regulations and Secretarial Standard - 2 on General Meetings, are as follows:

For Item No. 2

Name of Director	Mr. Padmanaban Krishnamoorthy
DIN	111548883
Date of Birth / Age	22-07-1961 / 64 years
Date of first appointment on the Board	January 19, 2026
Experience (including expertise in specific functional area) / Brief Resume	Mr. Padmanaban Krishnamoorthy is holding a Degree in Master of Commerce from Annamalai University, certificate from Institute of Chartered Financial Analyst of India and a certificate from Cost and Works Accountants of India. He has extensively travelled covering Middle East and Africa and some part of Far east and have active business relationship with 15 plus countries. Developed in

	expertise in handling logistics and selling to customers spreading across multiple regions in the world, managing finance and cash flow and handling banking facilities efficiently since 2007. 1st generation entrepreneur and developed the existing business from the scratch. Handling offices in multiple countries to ensure business development.
Qualifications	Post graduate
Terms and conditions of appointment or re-appointment	Appointed as Non-Executive Director and Chairman of the Company who is liable to retire by rotation
Relationship between Directors, Manager and other Key Managerial Personnel inter se	He is Husband of Ms. V. Varkalakshmi who is Non-Executive Director of the Company.
Directorships held in other companies (excluding foreign companies)	Nil
Committee position held in other companies	Nil
Remuneration	Nil
Details of remuneration sought to be paid	Sitting fees as per the provisions of the Companies Act, 2013
Resignation from Listed Entities in past three years	Nil
No. of Meetings of the Board attended during the financial year 2025 – 2026	Nil
No. of shares held in the Company.	80,70,400 equity shares

By Order of the Board
For CCME Global Limited
(Formerly known as Genesis IBRC India Limited)

Place: Mumbai
Date: 29-08-2026

Sd/-
POONAM CHATURVEDI
Managing Director
DIN: 05163733

DIRECTOR'S REPORT

Your Directors have the pleasure of presenting this 34th Annual Report along with the Audited Financial Statements and the Auditor's Report thereon for the Financial Year ended 31st March 2026.

FINANCIAL PERFORMANCE:

(Rs. In lakhs)

Particulars	2025-26	2024-25
Gross Total Income	0	0
Other Income	3.50	366.72
Profit / (Loss) before Finance Cost, depreciation and taxation	(71.47)	350.48
Financial Expenses	0	0
Depreciation	0	0
Profit / (Loss) Before Exceptional Items and Taxation	(71.47)	350.48
Exceptional Items	0	0
Profit / (Loss) Before Taxation	(71.47)	350.48
Provision of Taxes	0	0
Profit / (Loss) After Taxation	(71.47)	350.48
Other Comprehensive income	0	0
Total Comprehensive income for the period	(71.47)	350.48
Earnings per share		
-Basic	(0.53)	2.70
-Diluted	(0.53)	2.70

THE STATE OF THE COMPANY'S AFFAIRS:

During the year under review, the Company does not have business.

TRANSFER OF AMOUNT TO RESERVES:

No amount has been transferred to reserves during the year.

DIVIDEND:

Your Directors' does not recommend any dividend for the financial year.

CHANGE IN NAME OF THE COMPANY:

Due to change in management, as approved my Ministry of Corporate Affairs and BSE Limited, the name of the Company was changed from Genesis IBRC India Limited to CCME Global Limited w.e.f. March 19, 2026.

CHANGE IN THE NATURE OF BUSINESS, IF ANY

During the financial year, there was change in main business line of the Company to deal in all types of Fast-Moving Consumer Goods (FMCG) products, commodities and minerals and related products.

LISTING OF EQUITY SHARES

Your Company's equity shares are listed on BSE Limited (BSE), Phiroze Jeejeebhoy Towers, Dalal Street, Mumbai- 400001.

CHANGES IN SHARE CAPITAL:

There has been increased in the authorized share capital of the Company from INR 13,00,00,000 divided into 1,30,00,000 equity shares of INR 10 each to INR 60,00,00,000 divided into 6,00,00,000 Equity Shares of INR 10 each. The authorized share capital of the Company as on March 31, 2026 is INR 60,00,00,000 divided into 6,00,00,000 Equity Shares of INR 10 each.

There has been increased in issued, subscribed and paid-up share capital of the Company from INR 13,00,00,000 divided into 1,30,00,000 equity shares of INR 10 each to INR 45,25,00,000 divided into 4,52,50,000 equity shares of INR 10 each. The paid share capital of the Company as on March 31, 2026 is INR 45,25,00,000 divided into 4,52,50,000 equity shares of INR 10 each.

- **Disclosure regarding issue of equity shares with differential rights**

  All the equity shares issued by the Company carry similar voting rights and the Company has not issued any equity shares with differential voting rights during the financial year under review.

- **Buy Back of Securities**

  The Company has not bought back any of its securities during the financial year under review.

- **Sweat Equity**

  The Company has not issued any Sweat Equity Shares during the financial year under review.

- **Bonus Shares**

  No Bonus Shares were issued during the financial year under review.

- **Employees Stock Option Plan**

  The Company has not provided any Stock Option Scheme to the employees during the financial year.

DETAILS OF DIRECTORS OR KEY MANAGERIAL PERSONNEL WHO WERE APPOINTED OR HAVE RESIGNED DURING THE YEAR:

During the year under review, the following changes have occurred in the Board of Directors and Key Managerial Personnel of the Company:

(a) Appointment of Mr. Padmanaban Krishnamoorthy (DIN: 06830658), as an Additional Non-Executive Director and Chairperson of the Company w.e.f. January 19, 2026, and subsequently through postal ballot dated March 5, 2026, the appointment of Mr. Padmanaban Krishnamoorthy (DIN: 06830658) was regularized as Non-Executive Director of the Company. Thereafter, Mr. Padmanaban Krishnamoorthy (DIN: 06830658) step down as Chairperson of the Board of Directors of the Company w.e.f. April 8, 2026, and continue to be appointed as Non-Executive Director of the Company;

(b) Appointment of Ms. V. Varalakshmi (DIN: 11154884), as an Additional Non-Executive Director of the Company w.e.f. January 19, 2026, and subsequently through postal ballot dated March 5, 2026, the appointment of Ms. V. Varalakshmi (DIN: 11154884) was regularized as Non-Executive Director of the Company;

(c) Appointment of Ms. Poonam Chaturvedi (DIN: 05163733) as an Additional Director and Managing Director of the Company w.e.f. January 19, 2026, and subsequently through postal ballot dated March 5, 2026, the appointment of Ms. Poonam Chaturvedi (DIN: 05163733) was regularized as Director and Managing Director of the Company;

(d) Appointment of Mr. Ashok Chhaganbhai Patel (DIN: 08024669) as an Additional Independent Non-Executive Director of the Company w.e.f. January 19, 2026, and subsequently through postal ballot dated March 5, 2026, the appointment of Mr. Ashok Chhaganbhai Patel (DIN: 08024669) was regularized as Independent Non-Executive Director of the Company for the period of 5 (Five) years. Further, after the financial ended March 31, 2026, due to unfortunate sad demise of Mr. Ashok Chhaganbhai Patel (DIN: 08024669) he ceased to be Independent Non-Executive Director of the Company w.e.f. August 15, 2026;

(e) Appointment of Ms. Ritika Agrawal (DIN: 07106764) as an Additional Independent Non-Executive Director of the Company w.e.f. January 19, 2026, and subsequently through postal ballot dated March 5, 2026, the appointment of

Ms. Ritika Agrawal (DIN: 07106764) was regularized as an Independent Non-Executive Director of the Company for the period of 5 (Five) years. Thereafter, due to resignation of Mr. Padmanaban Krishnamoorthy (DIN: 06830658) as Chairperson of the Board of Directors of the Company, Ms. Ritika Agrawal (DIN: 07106764) was appointed as Chairperson of the Board of Directors of the Company w.e.f. April 8, 2026. Further, due to demise of Mr. Ashok Chhaganbhai Patel (DIN: 08024669), there was restructure of the management position and Ms. Ritika Agrawal (DIN: 07106764), step down as Chairperson of the Board of Directors of the Company w.e.f. August 21, 2026;

(f) Mr. Balakrishna Koppula (DIN: 09220541), resigned as Director and Whole Time Director of the Company w.e.f. January 19, 2026;

(g) Mrs. Vanitha Nagulavari (DIN: 07271674), resigned as Non-Executive Director of the Company w.e.f. January 19, 2026;

(h) Mr. Prasada Rao Kalluri (DIN: 07780628), resigned as Independent Director of the Company w.e.f. January 19, 2026;

(i) Mr. Mohammed Baba (DIN: 08422704), resigned as Independent Director of the Company w.e.f. January 19, 2026;

(j) Mr. CHDVV Prasad Rao, resigned as Chief Financial Officer of the Company w.e.f. January 19, 2026;

(k) Appointment of Mr. Ravindranath Rajaram as Chief Financial Officer of the Company w.e.f. January 19, 2026;

(l) Mr. Ramakrishna Subray Hegde, resigned as Company Secretary and Compliance officer of the Company w.e.f. December 31, 2025;

(m) Ms. Garima Garg was appointed as Company Secretary and Compliance officer of the Company w.e.f. April 8, 2026;

(n) Ms. Ami Oza (DIN: 11385775), is appointed as an Additional Independent Non-Executive Directors and Chairperson of the Board of Directors of the Company w.e.f. August 21, 2026, who hold office up to the ensuing Annual General Meeting of the Company. Now, it is proposed to regularized her appointment as Independent Non-Executive Directors and Chairperson of the Board of Directors of the Company for the period of 5 (years) at the ensuing Annual General Meeting.

There in the Pursuant to the provisions of Sections 152, of the Companies Act, 2013 and the Articles of Association of the Company, Mr. Padmanaban Krishnamoorthy (DIN: 06830658) Non-Executive Director of the Company, retires by rotation at the ensuing Annual General Meeting of the Company and being eligible, offers himself for reappointment.

After all the above changes, the composition of Board of Directors and Key Managerial Personnel of the Company as on the date of this report are as follows:

Mr. PADMANABAN KRISHNAMOORTHY	:	Non-Executive Director
Mrs. V. VARALAKSHMI	:	Non–Executive Director
Mr. POONAM CHATURVEDI	:	Managing Director
Ms. RITIKA AGRAWAL	:	Independent Non-Executive Director
Ms. AMI OZA	:	Independent Non-Executive Director and Chairperson
Mr. RAVINDRANATH RAJARAM	:	Chief Financial Officer
Ms. GARIMA GARG	:	Company Secretary and Compliance Officer

STATEMENT ON DECLARATION GIVEN BY INDEPENDENT DIRECTORS:

All Independent Directors have given declarations that they meet the criteria of independence as laid down under Section 149 (6) of the Companies Act, 2013 and Regulation 16 (b) of SEBI (LODR) Regulations, 2015. In terms of Section 150 of the Act read with Rule 6 of the Companies (Appointment and Qualification of Directors) Rules, 2014, as amended, Independent Directors of the Company have enrolled their names in the data bank of Independent Directors maintained with the Indian Institute of Corporate Affairs.

BOARD MEETINGS:

The Board of Directors met 6 (Six) times during the year on 29-05-2025, 14-08-2025, 14-11-2025, 19-01-2026, 28-01-2026 and 14-02-2026. A separate meeting of the Independent Directors of the Company held during the year on 14.02.2026 as required under Section 149 (8) read with the Schedule IV (VII) of the Companies Act 2013 and clause 25 (3) of Securities Exchange Board of India (Listing obligations and disclosure requirements) Regulations 2015. The details of the Board Meeting is provided in the Corporate Governance Report, forming part of this Directors Report.

STATUTORY AUDITORS:

Pursuant to Section 139 and other relevant provisions of the Companies Act, 2013 M/s. M N Rao & Associates LLP (FR No. 005386S/S000195), were appointed as Statutory Auditors of the Company at the 33rd Annual General Meeting ("AGM") for the period of 5 years from conclusion of 33rd AGM till the conclusion of 38th AGM of the Company.

M/s. M N Rao & Associates LLP (FR No. 005386S/S000195), resigned as Statutory Auditors of the Company w.e.f. June 23, 2026, due to change in the management and shareholding pattern of the Company and the Company's intention to appoint another auditor as per its discretion and strategic requirements.

M/s Desai Saksena & Associates, Chartered Accountants (FR No. 102358W), were appointed by the Board of Directors as Statutory Auditors of the Company to fill the casual vacancy caused by resignation of M/s. M N Rao & Associates LLP (FR No. 005386S/S000195), up to the date of the ensuing Annual General Meeting of the Company, and who are eligible to be appointed at the ensuing Annual General Meeting of the Company.

In view of the above, it is proposed to ratify the appointment of M/s Desai Saksena & Associates, Chartered Accountants (FR No. 102358W), as Statutory Auditors of the Company and to appoint them as Statutory Auditors of the Company thereafter for a period of 5 years. The Company has received consent to the said effect. Relevant resolutions form part of Notice attached hereto.

AUDITORS REPORT:

There are no qualifications, reservations or adverse remarks made by M/s. Ramasamy Koteswara Rao & Co, LLP Chartered Accountants, Statutory auditors in their report for the financial year ended 31st March, 2026.

DETAILS IN RESPECT OF FRAUDS REPORTED BY AUDITORS UNDER SUB-SECTION (12) OF SECTION 143 OTHER THAN THOSE WHICH ARE REPORTABLE TO THE CENTRAL GOVERNMENT:

The Statutory Auditors have not reported any incident of fraud to the Audit Committee of the Company under subsection (12) of section 143 of the Companies Act, 2013, during the year under review.

INTERNAL AUDITORS:

The Board of Directors, based on the recommendation of Audit committee has appointed M/s. NSVR & Associates, Chartered Accountants, Hyderabad as an Internal Auditors of your Company. The Auditors are submitting their reports on quarterly basis.

SECRETARIAL AUDITORS:

Pursuant to the amended provisions of Regulation 24A of the SEBI (LODR) Regulations and Section 204 of the Act read with Rule 9 of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014, the Board of Directors have approved and recommended the appointment of M/s. P. S. Rao & Associates, Peer Reviewed Firm of Company Secretaries in Practice as Secretarial Auditors of the Company for a term of up to 5 (Five) consecutive years to hold office from the conclusion of ensuing AGM till the conclusion of 38th AGM of the Company to be held in the Year 2030, and subsequently the Members at the 33rd AGM of the Company, appointed M/s. P. S. Rao & Associates, Company Secretaries in Practice, Secretarial Auditors of the Company for a term of up to 5 (Five) consecutive years.

SECRETARIAL AUDITORS REPORT:

The Secretarial Audit report for the F.Y. 2025-26, as per the Section 204 of the Companies Act, 2013 and Rule 9 there-under, forms part of this Report as **Annexure- I**.

Auditors comments and action by the Company:
The Company submitted the disclosure of Related Party Transactions in terms of Regulation 23(9) of SEBI Listing Obligations and Disclosure Requirements) Regulations, 2015 for the half year ended on 31.03.2025 with a delay of one day and subsequently, the Company had paid the fine levied by the stock exchange.

COMPLIANCE WITH SECRETARIAL STANDARDS:

Your Company has devised proper systems to ensure compliance with the provisions of all the Secretarial standards issued by the Institute of Company Secretaries of India and that such systems are adequate and operating effectively. During the year under review, Your Company has complied with the Secretarial Standards issued by the Institute of Company Secretaries of India.

COST AUDITORS AND DISCLOSURE REGARDING THE MAINTENANCE OF COST RECORDS:

During the financial year under review the provisions regarding maintenance of cost records is not applicable to the Company, therefore the Company is not required to appoint cost auditors.

RISK MANAGEMENT FRAMEWORK:

The Company has developed and implementing a risk management policy which includes the identification therein of elements of risk, which in the opinion of the board may threaten the existence of the Company.

CORPORATE SOCIAL RESPONSIBILITY (CSR):

The present financial position of your Company does not mandate the implementation of corporate social responsibility activities pursuant to the provisions of Section 135 and Schedule VII of the Companies Act, 2013. The Company will constitute CSR Committee, develop CSR Policy and implement the CSR initiatives whenever it is applicable to the Company.

COMMITTEES:

Due to change in management of the Company and changes in the composition of the Board of Directors of the Company, there was change in constitution of the Audit Committee, Nomination Remuneration Committee and Stakeholders Relationship Committee. Also, Preferential Issue Committee was formed during the said financial year.

As on date of this report the changes and the composition of various committees stands hereunder:

Audit Committee:

Mr. PRASADA RAO KALLURI	:	Chairperson (Up to January 19, 2026)
Mr. BALAKRISHNA KOPPULA	:	Member (Up to January 19, 2026)
Mr. MOHAMMED BABA	:	Member (Up to January 19, 2026)

Mr. ASHOK CHHAGANBHAI PATEL	:	Chairperson (w.e.f. January 19, 2026 and up to August 15, 2026)
Ms. RITIKA AGRAWAL	:	Member (w.e.f. January 19, 2026) Chairperson (w.e.f. August 21, 2026)
Ms. POONAM CHATURVEDI	:	Member (w.e.f. January 19, 2026)
Ms. AMI OZA	:	Member (w.e.f. August 21, 2026)

Nomination and Remuneration Committee:

Mr. PRASADA RAO KALLURI	:	Chairperson (Up to January 19, 2026)
Mr. MOHAMMED BABA	:	Member (Up to January 19, 2026)
Mrs. VANITHA NAGULAVARI	:	Member (Up to January 19, 2026)

Mr. ASHOK CHHAGANBHAI PATEL	:	Chairperson (w.e.f. January 19, 2026 and up to August 15, 2026)
Ms. RITIKA AGRAWAL	:	Member (w.e.f. January 19, 2026) Chairperson (w.e.f. August 21, 2026)
Mr. PADMANABAN KRISHNAMOORTHY	:	Member (w.e.f. January 19, 2026)
Ms. AMI OZA	:	Member (w.e.f. August 21, 2026)

Stakeholders Relationship Committee:

Mr. PRASADA RAO KALLURI	:	Chairperson (Up to January 19, 2026)
Mr. BALAKRISHNA KOPPULA	:	Member (Up to January 19, 2026)
Mr. MOHAMMED BABA	:	Member (Up to January 19, 2026)

Mr. ASHOK CHHAGANBHAI PATEL	:	Chairperson (w.e.f. January 19, 2026 and up to August 15, 2026)
Ms. RITIKA AGRAWAL	:	Member (w.e.f. January 19, 2026) Chairperson (w.e.f. August 21, 2026)
Mr. PADMANABAN KRISHNAMOORTHY	:	Member (w.e.f. January 19, 2026)
Ms. AMI OZA	:	Member (w.e.f. August 21, 2026)

MEETINGS OF THE COMMITTEES:

Audit Committee:

The members of the Audit Committee met 5 (Five) times during the year on 29-05-2025, 14-08-2025, 14-11-2025, 19-01-2026 and 14-02-2026.

Nomination and Remuneration Committee:

The members of the Nomination and Remuneration Committee met 1 (One) time during the year 19-01-2026.

Stakeholders Relationship Committee:

The members of the Stakeholders Relationship Committee met 2 (Two) times during the year as 14-02-2026 and 14-03-2026.

CONSERVATION OF ENERGY, TECHNOLOGY ABSORPTION, FOREIGN EXCHANGE EARNINGS AND OUTGO:

The information on conservation of energy, technology absorption and foreign exchange earnings and outgo stipulated under Section 134(3) (m) of the Companies Act, 2013 read with Rule 8 of The Companies (Accounts) Rules, 2014

A. Conservation of Energy:

Being a wholesale and retail trading company and not involved in any industrial or manufacturing activities, the Company's activities involve very low energy consumption and has no particulars to report regarding conservation of energy. However, efforts are made to further reduce energy consumption.

B. Technology Absorption : NIL

C. Foreign Exchange Earnings & Outgo : (In INR Lakhs)

	2025-26	2024-25
Foreign Exchange earnings	Nil	Nil
Foreign Exchange outgo	Nil	Nil

ANNUAL EVALUATION OF BOARD PERFORMANCE AND PERFORMANCE OF ITS COMMITTEES AND OF DIRECTORS:

Pursuant to the provisions of the Companies Act, 2013 and SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, the Board has carried out the annual performance evaluation of its own performance and the Directors individually as well as the evaluation of the working of its Audit and other Committees.

A structured questionnaire was prepared after taking into consideration inputs received from the Directors, covering various aspects of the Board's functioning such as adequacy of the composition of the Board and its Committees, Board culture, execution and performance of specific duties, obligations and governance. A separate exercise was carried out to evaluate the performance of individual Directors including the Chairman of the Board, who were evaluated on parameters such as level of engagement and contribution, independence of judgment, safeguarding the interest of the Company and its minority shareholders etc. The performance evaluation of the Independent Directors was carried out by the entire Board. The performance evaluation of the Chairman and the Non-Independent Directors was carried out by the Independent Directors who also reviewed the performance of the Secretarial Department. The Directors expressed their satisfaction with the evaluation process.

ADEQUACY OF INTERNAL FINANCIAL CONTROLS WITH REFERENCE TO THE FINANCIAL STATEMENTS:

The Board has adopted policies and procedures for ensuring the orderly and efficient conduct of its business, including adherence to the Company's policies, safeguarding of its assets, prevention and detection of frauds and errors, accuracy and completeness of the accounting records, and timely preparation of reliable financial disclosures. The Internal Audit Reports were reviewed periodically by Audit Committee as well as by the Board. Further, the Board annually reviews the effectiveness of the Company's internal control system. The Directors and Management confirm that the Internal Financial Controls (IFC) is adequate with respect to the operations of the Company. A report of Auditors pursuant to Section 143(3) (i) of the Companies Act, 2013 certifying the adequacy of Internal Financial Controls is annexed with the Auditors report.

SUBSIDIARIES/ASSOCIATES COMPANIES/ JOINT VENTURES:

The Company has no Subsidiaries/ Associate Companies/ Joint Ventures as on 31st March 2026.

NOMINATION AND REMUENRATION POLICY:

A committee of the Board named as "Nomination and Remuneration Committee" has been constituted to comply with the provisions of section 178 of Companies Act, 2013 and Regulation 19 of SEBI (LODR) Regulations, 2015 to recommend a policy of the Company on directors' appointment and remuneration, including criteria for determining qualifications, positive attributes, independence of a director and other matters and to frame proper systems for identification, appointment of Directors & KMPs, Payment of Remuneration to them and Evaluation of their performance and to recommend the same to the Board from time to time. The policy is also posted in the investors section of the Company's website.

POLICY ON DIRECTOR'S APPOINTMENT AND REMUNERATION AND OTHER MATTERS:

(a) Procedure for Nomination and Appointment of Directors:

The Nomination and Remuneration Committee has been formed pursuant to and in compliance with Regulation 19 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and pursuant to Section 178 of the Companies Act, 2013. The main object of this Committee is to identify persons who are qualified to become directors and who may be appointed in senior management of the Company, recommend to the Board their appointment and removal and shall carry out evaluation of every Director's performance, recommend the remuneration package of both the Executive and the Non-Executive Directors on the Board and also the remuneration of Senior Management, one level below the Board. The Committee reviews the remuneration package payable to Executive Director(s) and recommends to the Board the same and acts in terms of reference of the Board from time to time.

On the recommendation of the Nomination and Remuneration Committee, the Board has adopted and framed a Nomination and Remuneration policy for the Directors, Key Managerial Personnel and other employees pursuant to the provisions of the Companies Act, 2013 and SEBI Listing Regulations.

The remuneration paid to Directors, Key Managerial Personnel and all other employees is in accordance with the Nomination and Remuneration policy of the Company.

The Nomination and Remuneration Policy and other matters provided in Section 178 (3) of the Act and Regulation 19 of SEBI Listing Regulations have been disclosed in the Corporate Governance Report, which forms part of this Annual Report.

(b) Familiarization/Orientation program for Independent Directors:

It is the general practice of the Company to notify the changes in all the applicable laws from time to time in every Board Meeting conducted.

The details of such familiarization programs for Independent Directors are posted on the website of the Company https://genesisiil.com/investor-relations.html

DEPOSITS:

The Company has neither accepted nor renewed any deposits falling within the provisions of Sections 73 and 76 of the Companies Act, 2013 read with the Companies (Acceptance of Deposits) Rules, 2014 from the its member and public during the Financial Year.

PARTICULARS OF LOANS, GUARANTEES AND INVESTMENTS:

Details of Loans, Guarantees and Investments covered under the provisions of Section 186 of the Companies Act, 2013 are given in the notes to the Financial Statements.

POLICY ON PREVENTION, PROHIBITION AND REDRESSAL OF SEXUAL HARASSMENT AT WORK PLACE:

Your Company strongly supports the rights of all its employees to work in an environment, free from all forms of harassment. The Company has adopted a Policy on Prevention, Prohibition and Redressal of Sexual Harassment at workplace as per the provisions of the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 and the Rules made there under. The policy aims to provide protection to Employees at the workplace and prevent and redress complaints of sexual harassment and for matters connected or incidental thereto, with the objective of providing a safe working environment, where Employees feel secure. The Company has proper procedures in place to address the concerns and complaints of sexual harassment and to recommend appropriate action.

The Company has not received any complaint on sexual harassment during the year.

DIRECTORS' RESPONSIBILITY STATEMENT:

Based on the framework of internal financial controls and compliance systems established and maintained by the Company, work performed by the Internal, Statutory and Secretarial Auditors and the reviews performed by Management and the relevant Board Committees, including the Audit Committee, the Board is of the opinion that the Company's internal financial controls were adequate and effective during the financial year 2024-25.

Accordingly, pursuant to Section 134 (3) (c) and 134 (5) of the Companies Act, 2013, the Board of Directors, to the best of their knowledge and ability, confirm that:

i. in the preparation of the annual financial statements for the year ended 31st March 2026, the applicable accounting standards have been followed and there are no material departures;

ii. accounting policies have been selected and applied consistently and judgments and estimates that are reasonable and prudent have been made, so as to give a true and fair view of the state of affairs of the Company as at 31st March 2026 and of the profit of the Company for the year ended on that date;

iii. proper and sufficient care have been taken for the maintenance of accounting records in accordance with the provisions of this Act for safeguarding the assets of the Company, for preventing & detecting fraud and/or other irregularities;

iv. the annual accounts have been prepared on a going concern basis;

v. internal financial controls have been laid down by the Company and that such internal financial controls are adequate and are operating effectively; and

vi. proper systems have been devised to ensure compliance with the provisions of all applicable laws and that such systems are adequate and operating effectively.

VIGIL MECHANISM / WHISTLE BLOWER POLICY:

The Company has a Whistle Blower Policy framed to deal with instance of fraud and mismanagement if any, in the Company. The details of the Policy are explained in the Corporate Governance Report and also posted on the website of the Company https://genesisiil.com/investor-relations.html.

RELATED PARTY TRANSACTIONS:

During the year under review, there were no related party transactions. Hence, a disclosure in Form AOC-2 is not applicable. As required under Regulation 46 (2) (g) of SEBI (LODR) Regulations, 2015, the Company has developed a Policy on Related Party Transactions in accordance with provisions of all applicable laws for the purpose of identification and monitoring of such transactions. The Policy on dealing with related party transactions is available on the website of the Company https://genesisiil.com/investor-relations.html.

EXTRACT OF ANNUAL RETURN:

The annual return of the Company would be placed on the website of the Company i.e. https://genesisiil.com/investor-relations.html.

MANAGEMENT DISCUSSION AND ANALYSIS:

During the year under review, your Company has not recorded any operational income. As you are aware those during the year under review, your Company was engaged in the business areas of biotechnology and/or pro-biotic products and due to various factors the Company is not able to carry out its business activities effectively. Your Company has opted for complete diversification of its business operations by venturing into biotechnology and/or pro-biotic sector. Also, during the financial year there was change in management and at the end of the financial year the main object clause of the Company was changed to dealing in FMCG and related products.

CORPORATE GOVERNANCE REPORT:

The Company has been making every endeavor to bring more transparency in the conduct of its business. As per the requirements of the per SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 a compliance report on Corporate Governance for the year 2025-26 and a Certificate from the Practicing Company Secretaries (M/s. PS Rao & Associates) is furnished, which form part of this Annual Report.

PARTICULARS OF EMPLOYEES AND RELATED DISCLOSURES:

During the year under review, your Company has not paid any managerial remuneration. Hence, the disclosures in terms of provisions of Section 197(12) of the Companies Act, 2013 read with Rule 5(1) of Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014, relating to remuneration are not applicable for the Company for the financial year.

SIGNIFICANT AND MATERIAL ORDERS PASSED BY THE REGULATORS OR COURTS:

No orders passed by the Any Regulator / Courts which would impact the future operations / going concern status of the Company.

MATERIAL CHANGES AND COMMITMENTS:

During the year under review the following material transactions took place:

Acquisition of equity shares of the Company by Mr. Padmanaban Krishnamoorthy and Mrs. V Varalakshmi, new Promoters of the Company:

(a) Mrs. V Varalakshmi, completed the acquisition of 72,69,500 equity shares of the Company through off-market transaction on March 06, 2025;
(b) Mr. Padmanaban Krishnamoorthy, completed the acquisition of 7,36,500 equity shares of the Company as mentioned in the Share Purchase Agreement dated March 06, 2025;
(c) Mrs. V Varalakshmi, completed the acquisition of 7,36,500 equity shares of the Company as mentioned in the Share Purchase Agreement dated March 06, 2025;
(d) Mr. Padmanaban Krishnamoorthy, completed the acquisition of 9,00,200 equity shares of the Company through open offer;
(e) After (a) to (d) above, the shareholding of Mr. Padmanaban Krishnamoorthy was 16,36,700 equity shares of the Company and of Mrs. V Varalakshmi was 80,06,000 equity shares of the company, respectively;
(f) Mr. Padmanaban Krishnamoorthy, acquired 64,33,700 equity shares of the Company from Mrs. V Varalakshmi through gift deed and inter-se transfer, and the shareholding of Mr. Padmanaban Krishnamoorthy and Mrs. V Varalakshmi was changed to 80,70,400 equity shares and 15,72,300 equity shares of the Company, respectively.

Issue of equity shares of the Company to Promoters and Non-Promoters on preferential issue basis:
During the year under review:

(a) The Board of Directors of the Company in their meeting held on January 28, 2026 and shareholders through postal ballot dated March 05, 2026, approved offer, issue and allot 4,02,50,000 equity shares of the Company at INR 10 each aggregating to INR 40,25,00,000, on preferential issue basis;
(b) The shareholders through postal ballot dated March 05, 2026, approved increase in the Authorised Share Capital of the Company from INR 13,00,00,000 divided into 1,30,00,000 equity shares of INR 10 each to INR 60,00,00,000 divided into 6,00,00,000 equity shares of INR 10 each, and consequently amended Clause V/5 of the Memorandum of Association of the Company;
(c) Upon receipt of in-principle approval from BSE Limited and sending offer letter in Form PAS-4 to all the allottees, the Company received application from the allottees, the Preferential Issue Committee in their meeting held on March 26, 2026 allotted 3,22,50,000 equity shares of the Company at INR 10 each aggregating to INR 32,25,00,000, to the Promoters and Non-Promoters;
(d) The issued, subscribed and paid-up share capital of the Company after the said allotment was INR 45,25,00,000 divided into 4,52,50,000 equity shares of INR 10 each.

POLICY ON MATERIAL SUBSIDIARIES:

The Policy on Material Subsidiaries as per SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as approved by the Board is uploaded on the website of the Company https://genesisiil.com/investor-relations.html.

THE DETAILS OF APPLICATION MADE OR ANY PROCEEDING PENDING UNDER THE INSOLVENCY AND BANKRUPTCY CODE, 2016 (31 OF 2016) DURING THE YEAR ALONG WITH THEIR STATUS AS AT THE END OF THE FINANCIAL YEAR:

During the year under review, the Company had not made any application under the Insolvency and Bankruptcy Code, 2016 (31 OF 2016).

THE DETAILS OF DIFFERENCE BETWEEN AMOUNT OF THE VALUATION DONE AT THE TIME OF ONE TIME SETTLEMENT AND THE VALUATION DONE WHILE TAKING LOAN FROM THE BANKS OR FINANCIAL INSTITUTIONS ALONG WITH THE REASONS THEREOF:

During the year under review, the Company had not made one time settlement. Hence, not applicable.

DISCLOSURE UNDER RULE 8(5)(XII) OF THE COMPANIES (ACCOUNTS) RULES, 2014:

During the year, there were no instances where your Company required the valuation for one time settlement or while taking the loan from the Banks or Financial institutions. The requirement to disclose the details of difference between amount of valuation done at the time of onetime settlement and valuation done while taking loan from the Banks and Financial Institutions along with the reasons thereof is also not applicable.

INSOLVENCY AND BANKRUPTCY CODE:

During the year, there was no application made or any proceeding pending under the Insolvency and Bankruptcy Code, 2016 hence the requirement to disclose the details of application made or proceeding pending at the end of financial year is not applicable.

A STATEMENT BY THE COMPANY WITH RESPECT TO THE COMPLIANCE TO THE PROVISIONS RELATING TO THE MATERNITY BENEFITS ACT, 1961:

During the year, under review the said compliance is not applicable to the Company.

ACKNOWLEDGEMENTS:

Your Directors take this opportunity to record their appreciation for the continuous support and co-operation extended by the customers and bankers. The Directors also acknowledge the confidence reposed by the investors and shareholders in the Company.

By Order of the Board
For, CCME Global Limited
(formerly known as **Genesis IBRC India Limited)**

Place: Mumbai
Date: 29-08-2026

Sd/-	**Sd/-**
Padmanabhan Krishnamoorthy	**Poonam Chaturvedi**
Director	**Managing Director**
DIN: 06830658	**DIN: 05163733**

Annexure I

Form MR-3

SECRETARIAL AUDIT REPORT

For the Financial Year ended on March 31, 2026

[Pursuant to Section 204(1) of the Companies Act, 2013 and rule No.9 of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014]

To
The Members
CCME Global Limited
("Formerly known as Genesis IBRC India Ltd")
Flat no 401, VVN Residency,
40-A, Ashok Nagar, Eluru,
Andhra Pradesh 534002

We have conducted the secretarial audit of the compliance of applicable statutory provisions and the adherence to good corporate practices by **CCME Global Limited** ("Formerly known as Genesis IBRC India Ltd"), (hereinafter called the Company). Secretarial Audit was conducted in a manner that provided us a reasonable basis for evaluating the corporate conducts/statutory compliances and expressing our opinion thereon.

Based on our verification of the Company's books, papers, minutes books, forms and returns filed and other records maintained by the Company and also the information provided by the company, its officers, agents and authorized representatives during the conduct of secretarial audit, we hereby report that in our opinion, the Company has, during the audit period covering the financial year ended on 31st March, 2026 complied with the statutory provisions listed hereunder and also that the Company has proper Board-processes and compliance mechanism in place to the extent, in the manner and subject to the reporting made hereinafter:

We have examined the books, papers, minute books, forms and returns filed and other records maintained by the Company for the financial year ended on 31st March, 2026 according to the provisions of:

i. The Companies Act, 2013 (the Act) and the rules made thereunder.
ii. The Securities Contracts (Regulation) Act, 1956 ('SCRA') and the rules made thereunder.
iii. The Depositories Act, 1996 and the Regulations and Bye-laws framed thereunder.
iv. Foreign Exchange Management Act, 1999 and the rules and regulations made thereunder to the extent of Foreign Direct Investment and Overseas Direct Investment.
v. The following Regulations and Guidelines prescribed under the Securities and Exchange Board of India Act, 1992 ('SEBI Act'):
   (a) The Securities and Exchange Board of India (Substantial Acquisition of Shares and Takeovers) Regulations, 2011.
   (b) The Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015.
   (c) The Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018.
   (d) The Securities and Exchange Board of India (Share Based Employee Benefits and Sweat Equity) Regulations, 2021 **(Not applicable to the Company during the audit period)**.
   (e) Securities and Exchange Board of India (Issue and Listing of Non-Convertible Securities) Regulations, 2021 **(Not applicable to the Company during the audit period)**.
   (f) The Securities and Exchange Board of India (Registrars to an Issue and Share Transfer Agents) Regulations, 1993 regarding the Companies Act and dealing with client.
   (g) The Securities and Exchange Board of India (Delisting of Equity Shares) Regulations, 2021 **(Not applicable to the Company during the audit period)** and
   (h) The Securities and Exchange Board of India (Buyback of Securities) Regulations, 2018 **(Not applicable to the Company during the audit period)**.

(i) Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.

We have also examined compliance with the applicable clauses Secretarial Standards issued by the institute of Company Secretaries of India.

During the period under review the Company has complied with the provisions of the Act, Rules, Regulations, Guidelines, Standards, etc. subject to the following observations:

i. the Company had submitted the disclosure of Related Party Transactions in terms of Regulation 23(9) of SEBI Listing Obligations and Disclosure Requirements) Regulations, 2015 for the half year ended on 31.03.2025 with a delay of one day and subsequently, had paid the fine levied by the stock exchange.

We further report that:

- The Board of Directors of the Company is duly constituted with proper balance of Executive Directors, Non-Executive Directors and Independent Directors. The changes in the composition of the Board of Directors that took place during the period under review were carried out in compliance with the provisions of the Act.
- Adequate notice is given to all directors to schedule the Board Meetings, agenda and detailed notes on agenda were sent at least seven days in advance, and a system exists for seeking and obtaining further information and clarifications on the agenda items before the meeting and for meaningful participation at the meeting.
- All the decisions at the Board Meetings and Committee Meetings have been carried out unanimously as recorded in the Minutes of the meetings of the Board of Directors or Committee of the Board, as the case may be.

We further report that

- There are adequate systems and processes in the company commensurate with the size and operations of the company to monitor and ensure compliance with applicable laws, rules, regulations and guidelines.

We further report that during the audit period:

i. Pursuant to the Shareholders approval through postal ballot dated 05.03.2026, (a) the main objects of the Company were amended; and (b) the name of the Company has been changed from M/s. Genesis IBRC India Limited to M/s. CCME Global Limited.
ii. Mr. Padmanabhan Krishnamoorthy and Ms. V. Varalakshmi had acquired the shares of the Company from the erstwhile Promoters and Shareholders and there was inter-se transfer by Ms. V. Varalakshmi to Mr. Padmanabhan Krishnamoorthy in terms of SEBI (Substantial Acquisition of Shares and Takeover) Regulations, 2011. Subsequently, there was a change in the management and key managerial personnel of the Company pursuant to the above-mentioned takeover and other relevant laws.
iii. The company had allotted 3,22,50,000 equity shares of Rs. 10/- each to the Promoters and Non-Promoters for cash consideration by way of a preferential issue on a private placement basis in terms of SEBI (Issue of Capital and Disclosure Requirements) Regulations, 2018 and the Companies Act, 2013 and rules made thereunder.

- There were no such specific events/actions in pursuance of the above referred laws, rules, regulations, etc., having a major bearing on the Company's affairs except mentioned above.

For **P. S. Rao & Associates**
Company Secretaries

Sd/-

Jineshwar Kumar Sankhala
Company Secretary
C.P.No:18365
PR No. 6678/2025
UDIN: A021697H001121061

Date: 14.08.2026
Place: Hyderabad

Note: This report is to be read with our letter of even date which is annexed as '**Annexure A'** and forms an integral part of this report.

Annexure A

To
The Members
CCME Global Limited
("Formerly known as Genesis IBRC India Ltd")
Flat no 401, VVN Residency,
40-A, Ashok Nagar, Eluru,
Andhra Pradesh 534002

Our report of even date is to be read along with this letter.

1. Maintenance of secretarial records is the responsibility of the management of the Company. Our responsibility is to express an opinion on these secretarial records based on our audit.
2. We have followed the audit practices and processes as were appropriate to obtain reasonable assurance about the correctness of the contents of the Secretarial records. The verification was done on test basis to ensure that correct facts are reflected in secretarial records. We believe that the processes and practices, we followed provide a reasonable basis for our opinion.
3. We have not verified the correctness and appropriateness of financial records and Books of Account of the Company.
4. Where ever required, we have obtained the Management representation about the compliance of laws, rules and regulations and happening of events etc.,
5. The compliance of the provisions of Corporate and other applicable laws, rules, regulations, standards is the responsibility of management. Our examination was limited to the verification of procedures on test basis.
6. We have relied on management representations and assurances, wherever required, for forming our opinion and eventual reporting.
7. The Secretarial Audit report is neither an assurance as to the future viability of the Company nor of the efficacy or effectiveness with which the management has conducted the affairs of the Company.

For **P. S. Rao & Associates**
Company Secretaries

Sd/-

Jineshwar Kumar Sankhala
Company Secretary
C.P.No:18365
PR No. 6678/2025
UDIN: A021697H001121061

Date: 14.08.2026
Place: Hyderabad

REPORT ON CORPORATE GOVERNANCE

Company's philosophy on Code of Governance:

Over the years, CCME Global Limited (formerly known as Genesis IBRC India Limited) (herein referred as 'Company') has shown a commitment towards effective corporate governance and has always been at the forefront of benchmarking its internal systems and policies with global practices. The Company believes that it needs to show a greater degree of responsibility and accountability. It is committed to provide fair, transparent and equitable treatment to all its stakeholders.

At the Company we have always sought to be a value driven organization, where our growth and success is directed by our values. A report on Corporate Governance as required by the SEBI (Listing Obligations and Disclosure requirements) Regulations, 2015 is as under:

BOARD OF DIRECTORS

SIZE OF THE BOARD:
The composition of Board is in consonance with the requirements of Regulation 17 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. As on 31st March, 2026, The Company's Board consisted of 5 Members. The Company has One Executive Director, Two Non-Executive Directors and Two Independent Non-Executive Director (including One women Independent Director).

COMPOSITION AND CATEGORY OF DIRECTORS

Name of Director	Category	Designation	No. of shares held
Mr. Padmanabhan Krishnamoorthy	Non-Executive Director	Chairperson	2,80,70,400
Ms. V. Varalakshmi	Non-Executive Director	Director	55,72,300
Ms. Poonam Chaturvedi	Executive Director	Managing Director	50,000
Mr. Ashok Chhaganbhai Patel	Independent Non-Executive Director	Director	Nil
Ms. Ritika Agrawal	Independent Non-Executive Director	Director	Nil

Selection criteria of Board Members
The Nomination and Remuneration Committee in accordance with the Company's Policy for determining the qualifications, positive attributes and independence of director and the requirements of the skill-sets of the Board considers eminent persons having an independent standing in their respective field and who can effectively contribute to the Company's business, for appointment of new Directors on the Board. The Policy for determining the qualifications, positive attributes and independence of director is available on the website of the Company.

The Nomination and Remuneration Committee works with the Board to determine the appropriate characteristics, skills and experience required for the Board as a whole and for individual member. The Company has adopted Guidelines on selection criteria of Board members, which is available on the website of the Company.

Skills of Directors

Your Board aims to be comprised of Directors with the appropriate mix of skills, experience, expertise and diversity relevant to the Company's business and the Board's responsibilities. The objectives of the skills matrix adopted by the Board are to:

- Identify the skills, knowledge, experience and capabilities that are considered to be desirable by Board as a whole, in order for the Board to fulfill its role and in light of the Company's strategic direction;
- Ascertain the current skills, knowledge, experience and capabilities of the Board, and provide the incumbent Directors with an opportunity to reflect upon and discuss the current composition of the Board; and
- Identify any gaps in skills or competencies that can be addressed in future Director Appointments.

Your Board considers the following key skills set out in the matrix collectively, which it considered to be desired of the Board of CCME Global Limited (formerly known as Genesis IBRC India Limited):

Board skills and experience

S1- Industry expertise
S2- Executive leadership and Board experience
S3- Expertise in financial matters
S4- Corporate Governance
S5- Strategy & Risk Management;
S6- Health, safety, environment and sustainability
S7- M&A/Capital Markets;
S8- Sales, Marketing and Market Strategy;

Board Competency Matrix:

Board of Directors	S1	S2	S3	S4	S5	S6	S7	S8
Mr. Padmanabhan Krishnamoorthy	Y	Y	Y	Y	Y	N	Y	Y
Ms. V. Varalakshmi	Y	Y	Y	Y	N	Y	N	N
Ms. Poonam Chaturvedi	Y	Y	Y	Y	Y	Y	N	N
Mr. Ashok Chhaganbhai Patel	Y	Y	Y	Y	N	N	Y	Y
Ms. Ritika Agrawal	Y	Y	Y	Y	N	N	Y	Y

The current composition of your Company's Board includes directors with core industry experience and has all the key skills and experience set out above.

Relationship among Directors

None of the Directors are related to each of other Directors on the Board, except Mr. Padmanabhan Krishnamoorthy and Ms. V. Varalakshmi, are Husband and Wife.

Details of attendance of Directors at the AGM, Board Meetings with particulars of their Directorship and Chairmanship /Membership of Board /Committees in other Companies are as under:

Name	Attendance in the Board meetings		Attendance at AGM held on 30th Sep, 2025	Other	
	Held	Present		Directorships including this Company	Committee Memberships including this Company
*Mr. K Balakrishna	4	4	Yes	1	2
*Mr. Prasada Rao Kalluri	4	4	Yes	9	11
*Mr. Mohammed Baba	4	4	Yes	4	11
*Ms. Vanitha Nagulavari	4	4	Yes	2	3
**Mr. Padmanabhan Krishnamoorthy	2	2	NA	1	2
**Ms. V. Varalakshmi	2	2	NA	1	0
**Ms. Poonam Chaturvedi	2	2	NA	1	1
**Mr. Ashok Chhaganbhai Patel	2	2	NA	2	5
**Ms. Ritika Agrawal	2	2	NA	1	3

* Ceased to be Directors of the Company w.e.f. January 19, 2026.

** Appointed as Directors of the Company w.e.f. January 19, 2026.

The Directorships held by Directors in other Companies, as mentioned above do not include Directorships in Foreign Companies and companies registered under Section 8 of the Companies Act, 2013.

None of the Directors on the Board is a member on more than 10 Committees and Chairman of more than 5 Committees across all the companies in which they are directors.

None of the Directors serve as Independent Director in more than seven listed companies.

DATES OF BOARD MEETINGS:

The Board met 6 times in the financial year 2025-26 on the following dates, in compliance with the circulars and notifications issued by statutory authorities between two meetings.

Date	Board Strength	No. of Directors Present
29-05-2025	4	4
14-08-2025	4	4
14-11-2025	4	4
19-01-2026	4	4
28-01-2026	5	5
14-02-2026	5	5

COMMITTEES OF THE BOARD:

Currently, there are 3 Board Committees – The Audit Committee, Nomination and Remuneration Committee and Stakeholders Relationship Committee. Additionally, Preferential Issue Committee was formed for Preferential Issue purpose. The terms of reference of the Board Committees are determined by the Board from time to time. Meetings of each Board, Committee are convened by the Chairman of the respective Committees.

The role and composition of these Committees, including the number of meetings held during the financial year and the related attendance are provided below:

Audit Committee:

The Company has a qualified and Independent Audit Committee comprising of 2 Independent Directors and 1 Executive Director constituted in accordance with Regulation 18 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and Section 177 of the Companies Act, 2013. The Committee is empowered with the powers as prescribed under the said Regulation 18 and Section 177 of the Companies Act, 2013. The Committee also acts in terms of reference and directions if any, given by the Board from time to time.

Details on composition of the Audit Committee and the attendance by each Member of the Audit Committee are as under:

Name of the Director	**Category**	**No. of Meetings held during the Year**	**No. of meetings Attended**
*Mr. Prasada Rao Kalluri	Chairman	4	4
*Mr. Mohammed Baba	Member	4	4
*Mr. K Balakrishna	Member	4	4
** Mr. Ashok Chhaganbhai Patel	Chairman	1	1
** Ms. Ritika Agrawal	Member	1	1
** Ms. Poonam Chaturvedi	Member	1	1

* Ceased to be Member of the Audit Committee w.e.f. January 19, 2026.
** Appointed as Member of the Audit Committee w.e.f. January 19, 2026.

All the members of the Audit Committee are financially literate and have expertise in accounting/ financial management. The Company Secretary of the Company acts as the Secretary of the said Committee. Chief Financial Officer of the Company, Internal Auditors and Statutory Auditors are invitees to the meetings of the Audit Committee.

Meetings of Audit Committee:

The Audit Committee met 5 times during the previous year, in compliance with the circulars and notifications issued by statutory authorities between two meetings. All members were present at the meetings of Audit Committees. The said committee met at the following dates.

Date	Committee Strength	No. of Directors Present
29-05-2025	3	3
14-08-2025	3	3
14-11-2025	3	3
19-01-2026	3	3
14-02-2026	3	3

Terms of reference of Audit Committee:

The terms of reference of the Audit Committee are as per Regulation 18 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with Section 177 of the Companies Act, 2013 and includes such other functions as may be assigned to it by the Board from time to time.

Powers of the Audit Committee includes:

1. To investigate any activity within its terms of reference.
2. To seek information from any employee.
3. To obtain outside legal or other professional advice.
4. To secure attendance of outsiders with relevant expertise, if it considers necessary.

Role of the Audit Committee includes:

1. Oversight of Company's financial reporting process and disclosure of its financial information to ensure that the financial statements are correct, sufficient and credible.
2. Recommending to the Board, the appointment, re-appointment and if required, the replacement or removal of auditors and fixation of audit fee.
3. Approval of payment to statutory auditors for any other services rendered by them.
4. Reviewing, with the management, the annual financial statements before submission to the Board for approval, with particular reference to:
   i) Matters required to be included in the Director's Responsibility Statement to be included in the Board's report in terms of clause (c) of sub-section 3 of Section 134 of the Companies Act, 2013.
   ii) Changes, if any, in accounting policies and practices and reasons for the same.
   iii) Major accounting entries involving estimates based on the exercise of judgment by management.
   iv) Significant adjustments made in the financial statements arising out of audit findings.
   v) Compliance with listing and other legal requirements relating to financial statements.
   vi) Disclosure of any related party transactions.
   vii) Review of draft Auditors Report, in particular qualifications / remarks / observations made by the Auditors on the financial statements.
   viii) Management Discussion and Analysis of financial conditions and result of operations.
5. Review of Statement of significant related party transactions submitted by the management.

6. Review of management letters/letters of internal control weaknesses issued by the statutory auditors.
7. Review of internal audit reports relating to internal control weaknesses.
8. Review of appointment, removal and terms of remuneration of the Chief Internal Auditor.
9. Reviewing, with the management, the quarterly financial statements before submission to the Board for approval.
10. Review of the financial statements of subsidiary Companies.
11. Review and monitor the auditor's independence and performance and effectiveness of audit process.
12. Approval or any subsequent modification of transactions of the company with related parties.
13. Scrutiny of inter-corporate loans and investments.
14. Valuation of undertakings or assets of the Company, wherever it is necessary.
15. Evaluation of internal financial controls and risk management systems.
16. To look into the reasons for substantial defaults in the payment to the shareholders (in case of non-payment of declared dividends) and creditors.
17. Reviewing, with the management, the statement of uses / application of funds raised through an issue (public issue, rights issue, preferential issue, etc.), the statement of funds utilized for purposes other than those stated in the offer document/prospectus/notice and the report submitted by the monitoring agency monitoring the utilization of proceeds of a public or rights issue and making appropriate recommendations to the Board to take up steps in this matter.
18. Reviewing, with the management, performance of statutory and internal auditors, adequacy of the internal control systems.
19. Reviewing the adequacy of internal audit function, if any, including the structure of the internal audit department, staffing and seniority of the official heading the department, reporting structure coverage and frequency of internal audit.
20. Discussion with internal auditors of any significant findings and follow up there on.
21. Reviewing the risk management policies, practices and the findings of any internal investigations by the internal auditors into matters where there is suspected fraud or irregularity or a failure of internal control systems of a material nature and reporting the matter to the Board.
22. Discussion with statutory auditors before the audit commences, about the nature and scope of audit as well as post-audit discussion to ascertain any area of concern.
23. To review the functioning of the Whistle Blower Mechanism.
24. Approval of appointment / reappointment / remuneration of CFO (or any other person heading the finance function or discharging that function) after assessing the qualifications, experience & background etc. of the candidate.
25. Carrying out any other function as may be mentioned in the terms of reference of the Audit Committee.
26. Quarterly statements of deviation(s) including report of monitoring agency, if applicable, submitted to stock exchange(s) in terms of Regulation 32(1).
27. Annual statements of funds utilized for purposes other than those stated in the offer document/ prospectus/notice in terms of Regulation 32(7).

The Audit Committee discharges its functions and obligations on regular basis and on the occurrence of the events.

Nomination and Remuneration Committee:

The Nomination and Remuneration Committee has been formed in compliance of Regulation 19 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and pursuant to Section 178 of the Companies Act, 2013 comprising of 2 Non-Executive Independent Directors and 1 Non-Executive Director.

Details on composition of the Nomination and Remuneration Committee and the attendance by each Member of the Committee are as under:

Name of the Director	Category	No. of Meetings held during the Year	No. of meetings Attended
*Mr. Prasada Rao Kalluri	Chairman	0	0
*Mr. Mohammed Baba	Member	0	0
*Ms. Vanitha Nagulavari	Member	0	0
** Mr. Ashok Chhaganbhai Patel	Chairman	1	1

** Ms. Ritika Agrawal	Member	1	1
** Mr. Padmanabhan Krishnamoorthy	Member	1	0

* Ceased to be Members of the Nomination And Remuneration Committee w.e.f. January 19, 2026.
** Appointed as Members of the Nomination And Remuneration Committee w.e.f. January 19, 2026

Meetings of Nomination and Remuneration Committee:
The Committee met 1 time during the previous year. The said committee met on the following date:

Date	Committee Strength	No. of Directors Present
19-01-2026	3	2

The main object of this Committee is to identify persons who are qualified to become directors and who may be appointed in senior management of the Company, recommend to the Board their appointment and removal and shall carry out evaluation of every Director's performance, recommend the remuneration package of both the Executive and the Non-Executive Directors on the Board and also the remuneration of Senior Management, one level below the Board. The Committee reviews the remuneration package payable to Executive Director(s) and recommends to the Board the same and acts in terms of reference of the Board from time to time.

Terms of reference:

The terms of reference of the Nomination and Remuneration Committee are as under:
1. Formulation of the criteria for determining qualifications, positive attributes and independence of a director and recommend to the Board a policy, relating to the remuneration of the directors, key Managerial Personnel and other employees.
2. Formulation of criteria for evaluation of Independent Directors and the Board.
3. Devising a policy on Board diversity.
4. Identifying persons who are qualified to become directors and who may be appointed in senior management in accordance with the criteria laid down, and recommend to the Board their appointment and removal.
5. To recommend/review remuneration of Key Managerial Personnel based on their performance and defined assessment criteria.
6. To decide on the elements of remuneration package of all the Key Managerial Personnel i.e. salary, benefits, bonus, stock options, pensions etc.
7. Recommendation of fee / compensation if any, to be paid to Non-Executive Directors, including Independent Directors of the Board.
8. Payment / revision of remuneration payable to Managerial Personnel.
9. While approving the remuneration, the committee shall take into account financial position of the Company, trend in the industry, qualification, experience and past performance of the appointee.
10. The Committee shall be in a position to bring about objectivity in determining the remuneration package while striking the balance between the interest of the Company and shareholders.
11. Any other functions / powers / duties as may be entrusted by the Board from time to time.

The Company has adopted a policy relating to the remuneration for Directors, Key Managerial Personnel and other employees of the Company which is disclosed on the website of the Company https://genesisiil.com/investor-relations.html.

None of the Directors were paid any Remuneration, Profit related Commission, Sitting Fee during the Financial Year 2025-26.

REMUNERATION OF DIRECTORS:

All pecuniary relationship or transactions of the Non-Executive Directors:

The Company has not entered into any pecuniary transactions with the Non-Executive Directors. During the year, the Company has not paid any sitting fee or commission to any Directors.

Criteria of making payments to Non-Executive Directors:
The Non-Executive Directors are not paid any payment during the year.

Disclosure with respect to remuneration:

During the year, the Company has not paid Remuneration to any Directors, KMP and other Employees.

STAKEHOLDERS RELATIONSHIP COMMITTEE:

The Stakeholders Relationship Committee has been formed in compliance of Regulation 20 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and pursuant to Section 178 of the Companies Act, 2013 comprising of 2 Independent Non-Executive Directors and 1 Executive Director. The composition of the Stakeholders Relationship Committee and the attendance of each Member of the said Committee are as under:

Name of the Director	Category	No. of Meetings held during the Year	No. of meetings Attended
*Mr. Prasad Kalluri	Chairman	0	0
*Mr. Mohammed Baba	Member	0	0
*Mr. Koppula Balakrishna	Member	0	0
** Mr. Ashok Chhaganbhai Patel	Chairman	2	2
** Ms. Ritika Agrawal	Member	2	2
** Mr. Padmanabhan Krishnamoorthy	Member	2	0

* Ceased to be Members of the Stakeholder Relationship Committee w.e.f. January 19, 2026.
** Appointed as Members of the Stakeholder Relationship Committee w.e.f. January 19, 2026

Meetings of Stakeholder Relationship Committee:

The Committee met once times during the previous year. The said committee met on the following dates:

Date	Committee Strength	No. of Directors Present
14-02-2026	3	2
14-03-2026	3	2

The Committee reviews the security transfers/transmissions, process of dematerialization and the Investor's grievances and the systems dealing with these issues. The Board has authorized the Company Secretary, who is also the Compliance Officer, to approve share transfers/transmission and comply with other formalities in relation thereto. All investor complaints, which cannot be settled at the level of the Compliance Officer, will be placed before the Committee for final settlement. During the year, no Complaints were received by the Company. There were no complaints pending for redressal during the year under review. There were no pending transfers as on 31st March, 2026.

Terms of reference:

The terms of reference of the Stakeholders Relationship Committee are as under:

a. Redressal of grievances of shareholders, debenture holders and other security holders.
b. Transfer and transmission of securities.
c. Dealing with complaints related to transfer of shares, non-receipt of declared dividend, non-receipt of Balance Sheet etc.
d. Issuance of duplicate shares certificates.

e. Review of dematerialization of shares and related matters.

f. Performing various functions relating to the interests of shareholders/investors of the Company as may be required under the provisions of the Companies Act, 2013, SEBI (LODR) Regulations, 2015 with the Stock Exchanges and regulations/guidelines issued by the SEBI or any other regulatory authority In order to expedite the process and for effective resolution of grievances/complaints, the Committee has delegated powers to the Registrar and Share Transfer Agents i.e., M/s. Venture Capital and Corporate Investments Pvt. Ltd., to redress all complaints/grievances/enquiries of the shareholders/investors. It redresses the grievances/ complaints of shareholders/investors under the supervision of Company Secretary & Compliance Officer of the Company.

The Committee, along with the Registrars and Share Transfer Agents of the Company follows the policy of attending to the complaints, if any, within seven days from the date of its receipt.

As mandated by SEBI, the Quarterly Reconciliation of Share Capital Audit, highlighting the reconciliation of total admitted capital with National Securities Depository Limited (NSDL) and Central Depository Services (India) Limited (CDSL) vis-à-vis the total issued and listed capital is being carried out by a Practicing Company Secretary. This Audit confirms that the total issued and paid up capital is in agreement with the total number of shares held in physical and dematerialized form with NSDL and CDSL.

CORPORATE SOCIAL RESPONSIBILITY COMMITTEE:

The present financial position of your Company does not mandate the implementation of corporate social responsibility activities pursuant to the provisions of Section 135 and Schedule VII of the Companies Act, 2013. The Company will constitute CSR Committee, develop CSR policy and implement the CSR initiatives whenever it is applicable to the Company. At present, the Company does not have any CSR Committee.

RISK MANAGEMENT COMMITTEE:

The Company is not required to constitute Risk Management Committee pursuant to Regulation 21 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.The Company will constitute CSR Committee, develop CSR policy and implement the CSR initiatives whenever it is applicable to the Company.

CODE OF CONDUCT:

All the Directors and senior management confirmed the compliance of code of conduct. The Company has posted the Code of Conduct for Directors and Senior Management on the website https://genesisiil.com/investor-relations.html.

MEETING OF INDEPENDENT DIRECTORS

During the year under review, the Independent Directors met on 14th February, 2026, inter alia, to discuss:

Evaluation of the performance of Non-Independent Directors and the Board of Directors as a whole;

Evaluation of the performance of the Chairman of the Company, taking into account the views of the Executive and Non-Executive Directors.

Evaluation of the quality, content and timelines of flow of information between the Management and the Board that is necessary for the Board to effectively and reasonably perform its duties.

All the Independent Directors were present at the Meeting.

FAMILIARIZATION PROGRAMME FOR BOARD MEMBERS:

A formal familiarization programme was conducted about the amendments in the Companies Act, 2013, Rules prescribed thereunder, SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and all other applicable laws of the Company.

It is the general practice of the Company to notify the changes in all the applicable laws from time to time in every Board Meeting conducted.

The details of such familiarization programs for Independent Directors are posted on the website of the Company https://genesisiil.com/investor-relations.html.

PERFORMANCE EVALUATION:

Pursuant to the provisions of the Companies Act, 2013 and SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, the Board has carried out the annual performance evaluation of its own performance, the Directors individually as well as the evaluation of the working of its Audit and other Committees.

A structured questionnaire was prepared after taking into consideration inputs received from the Directors, covering various aspects of the Board's functioning such as adequacy of the composition of the Board and its Committees, Board culture, execution and performance of specific duties, obligations and governance.

A separate exercise was carried out to evaluate the performance of individual Directors including the Chairman of the Board, who were evaluated on parameters such as level of engagement and contribution, independence of judgment, safeguarding the interest of the Company and its minority shareholders etc. The performance evaluation of the Independent Directors was carried out by the entire Board. The performance evaluation of the Chairman and the Non Independent Directors was carried out by the Independent Directors who also reviewed the performance of the Secretarial Department. The Directors expressed their satisfaction with the evaluation process.

GENERAL BODY MEETINGS:

Details of Last 3 Annual General Meetings (AGMs) were as under:

Financial Year ended	Date, Day and Time of AGM	Venue	Special Resolutions passed at the AGM by the Shareholders
31st March, 2025	Tuesday the 30th Day of September, 2025 11:00 A.M.	Flat no 401, VVN Residency, 40-A, Ashok Nagar, (West Godavari), Eluru, Andhra Pradesh 534002	Nil
31st March, 2024	Monday the 30th Day of September, 2024 11.00 A.M.	Sy Nos: 241/2 & 389/2, Dwaraka Tirumala Road, Denduluru Village and Mandal-534432, West Godavari Dist, Andhra Pradesh	1. Appointment of Mr. Balakrishna Koppula (DIN: 09220541) to the office of Whole Time Director. 2. Appointment of Shri. Baba Mohammed (DIN 08422704) to the office of Independent Director. 3. Appointment of Shri. Prasada Rao Kalluri (DIN: 07780628) to the office of Independent Director.

31st March, 2023	Saturday the 30th Day of September, 2023 11.00 A.M.	Sy Nos: 241/2 & 389/2, Dwaraka Tirumala Road, Denduluru Village and Mandal–534432, West Godavari Dist, Andhra Pradesh	Nil

Mr. MB Suneel, Company Secretary in Practice (M/s. PS Rao & Associates), conducted the e-voting process and the Poll during the previous Annual General Meeting.

DISCLOSURES:

a. The particulars of transactions between the Company and its related parties are set out at Notes to financial statements. However, these transactions are not likely to have any conflict with the Company's interest.

   The Policy on Related Party Transactions as approved by the Board is uploaded on the website of the Company https://genesisiil.com/investor-relations.html.

b. There were no non-compliances during the last three years by the Company on any matter related to Capital Market. There were no penalties imposed nor strictures passed on the Company by any Stock Exchange, SEBI or any other Statutory Authority except the following:
   - The Company had submitted the disclosure of Related Party Transactions in terms of Regulation 23(9) of SEBI Listing Obligations and Disclosure Requirements) Regulations, 2015 for the half year ended on 31.03.2025 with a delay of one day and subsequently, had paid the fine levied by the stock exchange.

c. The Whistle Blower (Vigil) mechanism provides a channel to the employees to report to the management concerns about unethical behavior, actual or suspected fraud or violation of the Codes of Conduct or policy and also provides for adequate safeguards against victimization of employees by giving them direct access to the Chairman of the Audit Committee in exceptional cases. No person has been denied access to the Chairman of the Audit Committee.

   The Policy covers malpractices and events which have taken place / suspected to have taken place, misuse or abuse of authority, fraud or suspected fraud, violation of Company rules, manipulations, negligence causing danger to public health and safety, misappropriation of monies, and other matters or activity on account of which the interest of the Company is affected and formally reported by whistle blowers concerning its employees. The Whistle Blower Policy of the Company is also posted on the website of the Company https://genesisiil.com/investor-relations.html.

d. The Policy on Material Subsidiaries as per SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as approved by the Board is uploaded on the website of the Company https://genesisiil.com/investor-relations.html.

e. The Managing Director and the Chief Financial Officer have certified to the Board in accordance with Regulation 33(2)(a) of SEBI Listing Regulations pertaining to CEO/CFO certification for the Financial Year ended 31st March, 2026.

f. The Company has complied with the mandatory requirements of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. The Company has not required to comply with any Discretionary Requirements as specified by Regulation 27(1) of SEBI Listing Regulations.

g. The Company has paid remuneration to the Statutory Auditor and the same has been disclosed in the Notes in the financial statements.

h. There are no Shares lying in Demat Suspense Account.

i. No Shares / convertible securities held by Non-Executive Directors as on 31.03.2026.

j. Familiarization program is uploaded on the website of the company https://genesisiil.com/investor-relations.html.

MEANS OF COMMUNICATION:

The Quarterly/Half-yearly/Annual Financial results of the Company are published in the newspapers within 48 hours from the conclusion of the Board meeting.

Financial results and other information are displayed in the Investor Relations section on the Company's Website https://genesisiil.com/investor-relations.html.

No presentations were made to the Institutional Investors or to Analysts.

GENERAL SHAREHOLDER INFORMATION:

The 34th Annual General Meeting of the Company will be held on Tuesday, 29th September, 2026 at 3.00 P.M through Video Conferencing / Other Audio-Visual Means (VC/ OAVM) facility..

Financial Calendar: 1st of April, 2026 to 31st of March, 2027.

Results for the quarter ending:
30th June 2026: On or before 14th August, 2026.
30th Sep, 2026: On or before 14th November, 2026.
31st Dec, 2026: On or before 14th February, 2027.
31st Mar, 2027: On or before 30th May, 2027.

Dividend Payment Date: The Company has not proposed any Dividend for the Financial Year Ending.

Listing on Stock Exchanges: BSE Ltd, Phiroze Jeejeebhoy Towers, Dalal Street, Mumbai -400001.
Stock Code (BSE Ltd): 514336
ISIN: INE194N01016

DISTRIBUTION OF SHAREHOLDING:

Nominal Value	Holders		Amount	
	Number	% To Total	In Rs	% To Total
Upto – 5000	1787	91.41	2869280	2.21
5001 - 10000	107	5.47	903860	0.70
10001 - 20000	26	1.33	438140	0.34
20001 - 30000	15	0.77	387430	0.30
30001 - 40000	4	0.20	149680	0.12
40001 - 50000	3	0.15	149000	0.11
50001 - 100000	0	0.00	0	0.00
100001 and above	13	0.66	125102610	96.23
Total	**1955**	**100**	**130000000**	**100.00**

CATEGORIES OF SHAREHOLDERS AS ON 31ST MARCH, 2026:

Sl.No	Category of Shareholders	No. of Shares	Percentage %
1	Promoter & Promoter Group	9642700	74.17
2	Mutual Funds	-	-
3	Alternate Investment Funds	-	-
4	Foreign Portfolio Investors	-	-
5	Financial Institutions & Banks	-	-
6	Bodies Corporate	92172	0.71
7	Resident Individuals	3259641	25.08
8	Non-Resident Individuals	4977	0.04

9	Clearing Members	0	0
10	Trusts	200	0.00 (negligible)
11	Others	310	0.00 (negligible)
	Total	**13000000**	**100**

Dematerialization of shares and liquidity:

The shares of the Company are under compulsory demat trading. The Company has made necessary arrangements with NSDL and CDSL for demat facility. As on 31st March, 2026, **96.14%** of the Company's Shares are dematerialized.

Outstanding GDRs/ADRs/Warrants or any convertible instruments, conversion and likely impact on equity: As on 31st March, 2026, the listing and trading approval for 3,22,50,000 was pending to be received from BSE Limited.

Dematerialization mandatory for effecting share transfers

SEBI has vide proviso to Regulation 40(1) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, mandated that requests for effecting transfer of securities shall not be processed unless the securities are held in the dematerialized form with a depository. In view of the same, the Company shall not process any requests for transfer of shares in physical mode. Shareholders who desire to demat their shares can get in touch with any Depository Participant having registration with SEBI to open a demat account and follow the procedure for share transfers.

Shareholders Details

Shareholders holding shares in the physical form are requested to advise the Registrar Transfer Agent of change in their address / mandate / bank details to facilitate better servicing. Shareholders are advised that their bank details, or where such details are not available, their addresses, as furnished by them to the Company or to the Depository participant, will be printed on the dividend warrants as required under the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as a measure of protection against fraudulent encashment.

Permanent Account Number (PAN)

Shareholders holding shares in the physical form are mandatorily required to furnish copy of PAN Card in the following transactions:
i) Transfer of shares – Transferee and Transferor
ii) Transmission of shares - Legal heirs' or Nominees'
iii) Transposition of shares - Joint holders'
iv) In case of decease of shareholder - Surviving joint holders'
Plant Location: The Company has no Plants.

Address for Correspondence &: any query on Annual Report	Ms. Garima Garg Company Secretary and Compliance Officer CCME Global Limited (formerly known as Genesis IBRC India Limited) Flat no 401, VVN Residency, 40-A, Ashok nagar, Eluru, Andhra Pradesh 534002. E-mail: csgenesisiil@gmail.com, Phone: +91 99675 59136.
Registrar and Transfer Agents:	Venture Capital and Corporate Investments Pvt Ltd AURUM", 4th & 5th Floors, Plot No.57, Jayabheri Enclave Phase – II, Gachibowli, Hyderabad – 500032. E-mail: info@vccipl.com.

Share Transfer System:	The Share transfers are affected within one month from the date of lodgment for transfer, transmission, Sub-division, consolidation, renewal etc. Such modified share certificates are delivered to the shareholders immediately.
Compliance Certificate:	Certificate from P S Rao & Associates, Company Secretaries, confirming compliance with the conditions of Corporate Governance as stipulated Under SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 is attached to the Directors' Report and forms part of this 34th Annual Report.

Secretarial Audit:

1. M/s P S Rao & Associates, Practicing Company Secretaries have conducted Secretarial Audit of the Company for the year 2025-26. Their Audit Report confirms that the Company has complied with the applicable provisions of the Companies Act and the Rules made there under, SEBI Listing Regulations and other laws applicable to the Company which is forming part of the Director's Report as Annexure-1.

2. Pursuant to Regulation 40(9) of the SEBI Listing Regulations, certificates have been issued on a half-yearly basis, by M/s P S Rao & Associates, and Mr. Piyush A. Gohel, Practicing Company Secretaries, certifying due compliance of share transfer formalities by the Company.

3. M/s P S Rao & Associates, and Mr. Piyush A. Gohel, Practicing Company Secretaries carry out a quarterly Reconciliation of Share Capital Audit, to reconcile the total admitted capital with National Securities Depository Ltd. (NSDL) and Central Depository Services (India) Ltd. (CDSL) and the total issued and listed capital. The audit confirms that the total issued/ paid-up capital is in agreement with the aggregate of the total number of shares in physical form and the total number of shares in dematerialized form (held with NSDL and CDSL).

4. Compliance under SEBI Listing Regulations pertaining to mandatory requirements and Practicing Company Secretaries Certificate on Corporate Governance is attached herewith.

DECLARATION REGARDING COMPLIANCE BY BOARD MEMBERS AND SENIOR MANAGEMENT PERSONNEL WITH THE COMPANY'S CODE OF CONDUCT:

In terms of SEBI (LODR) Regulations, 2015, I hereby confirm that all the Board members and Senior Management Personnel of the Company have affirmed compliance with the respective Code of Conduct, as applicable to them for the year ended 31st March, 2026.

By Order of the Board
For CCME Global Limited
(Formerly known as Genesis IBRC India Limited)

Place: Mumbai
Date: 29-08-2026

Sd/-
POONAM CHATURVEDI
Managing Director
DIN: 05163733

CEO/CFO CERTIFICATION

We, Poonam Chaturvedi, Managing Director and Ravindranath Rajaram, Chief Financial Officer of the Company, to the best of our knowledge and belief, certify that:

a. We have reviewed the financial statements including cash flow statement (standalone and consolidated) for the financial year ended 31st March, 2026 and to the best of our knowledge and belief:
   I. These statements do not contain any materially untrue statement or omit any material fact or contain statements that might be misleading;
   II. These statements together present a true and fair view of the Company's affairs and are in compliance with existing accounting standards, applicable laws and regulations.

b. There are, to the best of our knowledge and belief, no transactions entered into by the Company during the year, which are fraudulent, illegal or violative of the Company's code of conduct.

c. We accept responsibility for establishing and maintaining internal controls for financial reporting and that we have evaluated the effectiveness of internal control systems of the Company pertaining to financial reporting and have disclosed to the auditors and the Audit Committee, deficiencies in the design or operation of such internal controls, if any, of which we are aware and the steps we have taken or propose to take to address these deficiencies.

d. We have indicated to the auditors and the Audit Committee:
   I. significant changes in the internal control over financial reporting during the year;
   II. significant changes in the accounting policies during the year and that the same have been disclosed in the notes to the financial statements; and
   III. that there are no instances of significant fraud of which they have become aware of and involvement therein of the management or an employee having a significant role in the Company's internal control system over financial reporting.

For CCME Global Limited
(formerly known as Genesis IBRC India Limited)

Sd/-
Poonam Chaturvedi
Managing Director

For CCME Global Limited
(formerly known as Genesis IBRC India Limited)

Sd/-
Ravindranath Rajaram
Chief Financial Officer

Place: Mumbai
Date: 29.08.2026

CERTIFICATE ON CORPORATE GOVERNANCE

To
The Members,
CCME Global Limited
(Formerly Known as Genesis IBRC India Limited)

We have examined the compliance of conditions of Corporate Governance by CCME Global Limited ("formerly known as Genesis IBRC India Limited") ('the Company') for the year ended 31st March, 2026 as per the relevant provisions of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ('Listing Regulations') as referred to in Regulation 15 (2) of the Listing Regulations. The compliance of conditions of Corporate Governance is the responsibility of management. Our examination was limited to procedures and implementation thereof, adopted by the Company for ensuring the compliance of the conditions of Corporate Governance. It is neither an audit nor an expression of opinion on the financial statements of the Company.

In our opinion and to the best of our information and according to the explanations given to us, we certify that the Company has complied with the conditions of Corporate Governance as stipulated in the above-mentioned Listing Regulations.

We further state that such compliance is neither an assurance as to the future viability of the Company nor the efficiency or effectiveness with which the management has conducted the affairs of the Company.

For **P. S. Rao & Associates**
Company Secretaries

Jineshwar Kumar Sankhala
Company Secretary
C.P.No:18365
PR No. 6678/2025
UDIN:A021697H001121092

Date: 14.08.2026
Place: Hyderabad

CERTIFICATE

(Pursuant to Schedule V(C)(10)(i) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015)

We have examined the relevant registers, records, forms, returns and disclosures received from the Directors of M/s. CCME Global Limited ("Formerly known as Genesis IBRC India Limited"), having its Registered office at Flat No 401, VVN Residency, 40 A, Ashok Nagar, West Godavari, Eluru, Andhra Pradesh, India, 534002 (hereinafter referred to as 'the Company'), produced before us by the Company for the purpose of issuing this Certificate, in accordance with the Regulation 34(3) read with Schedule V Para-C Sub clause 10(i) of the Securities Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.

In our opinion and to the best of our information and according to the verifications (including Directors Identification Number (DIN) status at the portal www.mca.gov.in) as considered necessary and explanations furnished to us by the Company and the respective Directors, we hereby certify that none of the Directors on the Board of the Company as stated below for the Financial Year ended on March 31, 2026 have been debarred or disqualified from being appointed or continuing as Directors of Companies by the Securities and Exchange Board of India, Ministry of Corporate Affairs, or any such other Statutory Authority.

S. No.	Name of the Director	Designation	DIN
1	Ms. Poonam Chaturvedi	Managing Director	05163733
2	Ms. Venkatraman Varalakshmi	Non-Executive Director	11154884
3	Mr. Padmanaban Krishnamoorthy	Non-Executive Director	06830658
4	Ms. Ritika Agrawal	Independent Director	07106764
5	Mr. Ashok Chhaganbhai Patel	Independent Director	08024669

Ensuring the eligibility for the appointment / continuity of every Director on the Board is the responsibility of the management of the Company. My responsibility is to express an opinion on these, based on my verification. This certificate is neither an assurance as to the future viability of the Company nor of the efficiency or effectiveness with which the management has conducted the affairs of the Company.

For **P. S. Rao & Associates**
Company Secretaries

Jineshwar Kumar Sankhala
Company Secretary
C.P.No:18365
PR No. 6678/2025
UDIN: A021697H001121114

Date: 14.08.2026
Place: Hyderabad

MANAGEMENT DISCUSSION AND ANALYSIS

ECONOMIC AND INDUSTRY OVERVIEW

The Indian economy continued to demonstrate resilience during FY 2025-26, supported by domestic consumption, infrastructure spending and policy continuity. Against this backdrop, the Company undertook a significant strategic transformation during the year — transitioning from its erstwhile biotechnology and agri-input (probiotics and aquaculture products) business under the name Genesis IBRC India Limited, toward a diversified business model spanning Fast-Moving Consumer Goods (FMCG), commodities and minerals trading, under its new identity, CCME Global Limited.

This repositioning reflects the Board's assessment that the Company's traditional business had limited scale and profitability, and that entry into FMCG, commodities and minerals offers a broader addressable market, quicker revenue realisation and access to emerging trade opportunities, including in overseas markets.

COMPANY OVERVIEW AND BUSINESS TRANSFORMATION

During the year under review, the following key corporate developments took place:

- **Change of name**: Shareholders approved, through postal ballot concluded on March 5, 2026, the change of the Company's name from Genesis IBRC India Limited to CCME Global Limited, together with a corresponding change in the objects clause of the Memorandum of Association to permit the new business lines. The Company received in-principle approval from BSE Limited on March 12, 2026.
- **Change in business focus**: The Company's shareholders approved a strategic diversification into FMCG products, commodities and minerals, with an intended investment outlay of up to ₹30 crore, alongside an increase in authorised share capital to support the expansion.
- **Capital raise**: The Company completed a preferential allotment of 3,22,50,000 fully paid-up equity shares of face value ₹10 each, at par, to 11 investors (comprising promoter and non-promoter allottees), raising gross proceeds of ₹32.25 crore. The allotment was approved by the Preferential Issue Committee on March 26, 2026, with listing approval received shortly thereafter.
- **Change in management/statutory auditors**: The Company effected changes in its management/board during the year and received the resignation of its erstwhile statutory auditors in June 2026, necessitating appointment of new statutory auditors in accordance with applicable provisions of the Companies Act, 2013.
- **Company's Offices**: The Company's registered office is situated at Eluru, Andhra Pradesh, and its corporate office is located at Andheri (East), Mumbai.

OPPORTUNITIES AND THREATS

Opportunities
- Entry into FMCG, commodities and minerals opens access to markets with faster inventory turnover and broader customer bases compared to the Company's earlier niche biotechnology segment.
- Fresh equity capital raised through the preferential issue provides working capital to scale the new business lines.
- Potential to leverage new management's trade relationships, including opportunities cited in overseas/Middle East markets.

Threats
- The Company is at a nascent stage in its new business lines and has no established track record, brand presence, supply chain or customer base in FMCG, commodities or minerals trading.
- Commodity and mineral trading businesses are exposed to price volatility, working-capital intensity and counterparty/credit risk.
- Execution risk associated with a complete business pivot, including the risk that deployment of the newly raised capital may be delayed or may not generate the anticipated returns.
- Intense competition from established, better-capitalised players in the FMCG and commodities trade.

BUSINESS PERFORMANCE

During FY 2025-26, the Company remained in a transition phase and continued to evaluate and develop its business strategy. The financial performance for the year reflects the limited scale of operating activities during the transition period. As per the reported standalone financial information, the Company recorded revenue from operations of approximately ₹0.04 crore during FY 2025-26, compared with no operating revenue reported in FY 2024-25. The Company reported a loss for the year, reflecting the expenses incurred in maintaining the corporate structure and pursuing its strategic initiatives during the period.

The Company's management recognises that the present financial performance does not yet reflect the potential of the proposed business model. The immediate focus is therefore on developing an operating platform capable of generating sustainable revenues and improving profitability over the medium to long term.

FINANCIAL PERFORMANCE

The key financial parameters of the Company for FY 2025-26, based on the standalone financial statements, are summarised below:

Particulars	**FY 2025-26**	**FY 2024-25**
Revenue from Operations	₹0.04 crore	Nil
Operating Profit / (Loss)	(₹0.71 crore)	(₹0.17 crore)
Profit / (Loss) Before Tax	(₹0.71 crore)	₹3.50 crore
Profit / (Loss) After Tax	(₹0.71 crore)	₹3.50 crore

The Company incurred a loss during FY 2025-26 primarily in the context of its limited operating activity and expenses associated with its corporate and strategic activities. The comparative FY 2024-25 performance included a significant amount of other income, and therefore the year-on-year comparison of profitability should be viewed in that context. Management's priority is to progressively transition the Company from a limited-operations phase toward an operating business model with stronger revenue visibility and sustainable earnings.

BUSINESS OUTLOOK

The Company's outlook is centred on building a diversified business platform with a focus on FMCG, commodities and minerals and related commercial opportunities.
The management intends to focus on:

- Identification of commercially viable business opportunities;
- Development of sustainable revenue streams;
- Establishment of appropriate sourcing and distribution capabilities;
- Expansion into suitable domestic and international markets;
- Strategic partnerships and business relationships;
- Evaluation of inorganic growth opportunities where commercially justified;
- Prudent deployment of capital; and
- Strengthening of systems, governance and internal controls.

The Company believes that its proposed business transition provides a platform for future growth. Nevertheless, the timing and extent of such growth will depend on successful execution of the Company's business plans, market conditions and availability of appropriate opportunities.

RISK MANAGEMENT

Risk management forms an integral part of the Company's business planning and decision-making process. The Company seeks to identify, assess and manage risks relating to its operations, finances, regulatory compliance, markets, counterparties and strategic initiatives.
Given the Company's proposed entry into new business segments, particular attention will be given to:

- Counterparty and credit risk;
- Commodity-price risk;
- Foreign-exchange risk;
- Liquidity and working-capital risk;
- Regulatory and compliance risk;
- Operational and supply-chain risk;
- Information and cyber-security risk; and
- Strategic and execution risk.

The management and Board will periodically review the principal risks and take appropriate measures based on the nature and scale of the Company's operations.

INTERNAL CONTROL SYSTEMS AND THEIR ADEQUACY

The Company maintains an internal control framework commensurate with the nature and scale of its operations. The internal control systems are designed to provide reasonable assurance regarding the effectiveness and efficiency of operations, safeguarding of assets, reliability of financial reporting and compliance with applicable laws and regulations. As the Company expands its operations and enters new business areas, management intends to further strengthen internal processes, financial controls, reporting systems and monitoring mechanisms. The Board and its Committees, wherever applicable, periodically review the effectiveness of the Company's internal control framework.

HUMAN RESOURCES

Human resources remain an important element in the successful execution of the Company's strategic plans. During the transition phase, the Company continues to focus on developing an appropriate organisational structure and strengthening its managerial and professional capabilities. As the scale of operations increases, the Company expects to recruit and retain personnel with relevant expertise in FMCG, distribution, commodities, minerals, finance, technology and other functional areas. The Company recognises the importance of a professional, ethical and performance-oriented work culture and seeks to provide an environment that encourages accountability, collaboration and continuous improvement.

CAPITAL AND FINANCIAL RESOURCES

The Company continues to evaluate its capital requirements in line with its strategic objectives. During FY 2025-26, the Company undertook corporate actions relating to its capital structure and fund-raising capabilities. Public disclosures indicate that a preferential allotment of equity shares was completed in March 2026, resulting in an increase in the Company's paid-up equity share capital. The Company intends to deploy financial resources prudently and in accordance with its stated business objectives. Any future fund-raising or capital deployment will be undertaken subject to applicable statutory and regulatory approvals and the Company's financial requirements.

INTERNAL AND EXTERNAL ENVIRONMENT

The Company operates in an environment influenced by domestic economic growth, consumer demand, global trade conditions, commodity-price movements, foreign exchange rates, regulatory developments and technological changes. The management believes that India's long-term consumption and infrastructure growth prospects continue to offer opportunities across the sectors targeted by the Company. At the same time, the Company recognises that the transition into new business segments will require disciplined execution, appropriate capital allocation and development of operational capabilities.

CAUTIONARY STATEMENT

Statements in this Management Discussion and Analysis describing the Company's objectives, expectations, estimates or predictions may constitute “forward-looking statements” within the meaning of applicable securities laws and regulations. These statements are based on certain assumptions and expectations concerning future events and are subject to various risks and uncertainties. Actual results may differ materially from those expressed or implied due to factors including changes in economic conditions, market conditions, commodity prices, regulations, competition, business risks and other factors beyond the Company's control. The Company undertakes no obligation to publicly update or revise any forward-looking statement, whether as a result of new information, future events or otherwise, except as may be required under applicable laws and regulations.

CONCLUSION

FY 2025-26 represented an important transition phase for CCME Global Limited. While the Company's operating revenues remained modest and the Company reported a loss during the year, significant steps were taken towards redefining the Company's business profile and creating a platform for future growth. The management remains committed to implementing the Company's strategic objectives in a disciplined and sustainable manner. The immediate focus will be on converting the Company's strategic initiatives into tangible operating businesses, building revenue visibility, strengthening financial performance and creating sustainable long-term value for shareholders and other stakeholders. The Company will continue to evaluate business opportunities prudently and remains focused on strengthening its operational, financial and governance framework as it progresses into the next phase of its development.

INDEPENDENT AUDITOR'S REPORT

TO THE MEMBERS OF CCME Global Limited (Formerly Known as Genesis IBRC India Limited)

Report on the Audit of the Financial statements

Opinion

We have audited the accompanying financial statements of **CCME Global Limited (Formerly Known as Genesis IBRC India Limited)** (the "Company"), which comprise the Balance Sheet as at 31st March 2026, the Statement of Profit and Loss (including Other Comprehensive Income), Statement of Cash flows and the Statement of Changes in Equity for the year then ended, and a summary of material accounting policies and other explanatory information (hereinafter referred to as the "Financial statements").

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information required by the Companies Act, 2013, as amended (the "Act") in the manner so required and give a true and fair view in conformity with the Indian Accounting Standards prescribed under section 133 of the Act read with the Companies (Indian Accounting Standards) Rules 2015, as amended, ("Ind AS") and other accounting principles generally accepted in India, of the state of affairs of the Company as at 31st March 2026, and its Loss including total other comprehensive loss, its cashflows and changes in equity for the year ended on that date.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Act. Our responsibilities under those SAs are further described in the "Auditor's Responsibilities for the Audit of the Financial statements" section of our report. We are independent of the Company in accordance with the 'Code of Ethics' issued by the Institute of Chartered Accountants of India ("ICAI") together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Act and the Rules made thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our audit opinion on the financial statements.

Key Audit Matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the financial statements of the current period. These matters were addressed in the context of our audit of the financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters.

We do not have any key audit matters that needs to be communicated in our report.

Other Information

- The Company's Management and Board of Directors are responsible for the other information. The other information comprises the information included in the annual report, but does not include the financial statements and auditor's reports thereon. The annual report is expected to be made available to us after the date of this auditor's report.
- Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

M.N.RAO & ASSOCIATES LLP
FRN.006386S/S000165
Hyderabad
Chartered Accountants

- In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained during the course of our audit or otherwise appears to be materially misstated.
- On the basis of work, we have performed, if we conclude that there is a material misstatement therein, we are required to report that fact. We have nothing to report in this regard.

Management and those charged with governance Responsibilities for the financial statements

The Company's Board of Directors is responsible for the matters stated in section 134(5) of the Act with respect to the preparation and presentation of these financial statements that give a true and fair view of the financial position, financial performance including other comprehensive income, cash flows and changes in equity of the Company in accordance with the Ind AS generally accepted in India. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, Board of Directors is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors and those charged with governance are also responsible for overseeing the Company's financial reporting process of the company.

Auditor's Responsibilities for the Audit of the Financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section l43(3)(i) of the Act, we are also responsible for expressing our opinion on whether the Company has adequate internal financial controls system in place and the operating effectiveness of such controls.

M.N.RAO & ASSOCIATES LLP * Chartered Accountants * FRN:005386S/S000195 Hyderabad

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the management.

- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

Materiality is the magnitude of misstatements in the financial statements that, individually or in aggregated, makes it probable that the economic decisions of a reasonably knowledgeable user of the financial statements may be influenced. We consider quantitative materiality and qualitative factors in (I) planning the scope of our audit work and in evaluating the results of our work; and (II) to evaluate the effect of any identified misstatements in the financial statements.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the financial statements for the financial year ended 31st March 2026 and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

Report on Other Legal and Regulatory Requirements

1. As required by Section 143(3) of the Act, bases on our audit we report that:

   a. We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.

   b. In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books.

   c. During the year the company has no branch offices hence reporting under section 143(8) of the act is not applicable to the company.

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Chartered Accountants

d. The Balance Sheet, the Statement of Profit and Loss including the Statement of Other Comprehensive Income, Statement of Cashflows and Statement of Changes in Equity dealt with by this Report are in agreement with the books of account.

e. In our opinion, the aforesaid financial statements comply with the Indian Accounting Standards specified under Section 133 of the Act, read with Companies (Indian Accounting Standards) Rules, 2015, as amended.

f. On the basis of the written representations received from the directors as on 17 May 2026 taken on record by the Board of Directors, none of the directors is disqualified as on 31st March 2026 from being appointed as a director in terms of Section 164(2) of the Act.

g. With respect to the adequacy of the internal financial controls over financial reporting with reference to financial statements of the Company and the operating effectiveness of such controls, refer to our separate Report in "Annexure B" to this report.

h. With respect to the matter to be included in the Auditor's Report under Section 197(16) of the Act, as amended:

   In our opinion and based upon the audit procedures performed and the information and explanation given by the management, the provisions of section 197 read with Schedule V to the Act is complied by the company.

i. With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, as amended in our opinion and to the best of our information and according to the explanations given to us:

   i. The Company does not have any pending litigations which would impact its financial position.

   ii. The Company did not have any long-term contracts including derivatives contracts for which there were any material foreseeable losses.

   iii. There were no amounts which were required to be transferred, to the Investor Education and Protection Fund by the Company.

   iv. (a) The Management has represented that, to the best of its knowledge and belief, other than as disclosed in notes to the financial statements, no funds (which are material either individually or in the aggregate) have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the Company to or in any other person(s) or entity(ies), including foreign entities ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, whether, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Company ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.

M.N.RAO & ASSOCIATES LLP
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Hyderabad
Chartered Accountants

(b) The Management has represented that, to the best of its knowledge and belief, other than as disclosed in note to the financial statements, no funds (which are material either individually or in the aggregate) have been received by the Company from any person(s) or entity(ies), including foreign entities ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the Company shall, whether , directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries; and

(c) Based on such audit procedures that were considered reasonable and appropriate in the circumstances, nothing has come to our notice that has caused us to believe that the representations under sub-clause (a) and (b) contain any material misstatement.

v. During the year the company has not declared any dividend. Therefore, compliance with section 123 of the act was not applicable.

vi. Based on our examination, which included test checks, the Company has used accounting software's for maintaining its books of account for the financial year ended March 31, 2026, which has a feature of recording audit trail (edit log) facility and the same has operated throughout the year for all relevant transactions recorded in the software. During the course of performing our procedures, we did not notice any instance of the audit trail feature being tampered with. Further, the audit trail, to the extent maintained in the prior year, has been preserved by the Company as per the statutory requirements for record retention.

2. As required by the Companies (Auditor's Report) Order, 2020 (the "Order") issued by the Central Government of India in terms of sub-section (11) of section 143 of the Act, we give in "Annexure A" a statement on the matters specified in paragraphs 3 and 4 of the Order, to the extent applicable.

For **M. N. Rao & Associates LLP**
Chartered Accountants
ICAI Firm Registration No. 005386S/S000195

M.N. RAO & ASSOCIATES LLP
FRN.005386S/S000195
Hyderabad
Chartered Accountants

V.V. Bhavana

V Venkata Bhavana
Partner
Membership No. 243589
UDIN: 26243589BSAKZO7237

Place: Hyderabad
Date: 29-05-2026

Annexure 'A' referred to in paragraph 2 under the heading 'Report on Other Legal and Regulatory Requirements' of our report to the Members of CCME Global Limited (Formerly Known as Genesis IBRC India Limited) of even date

In terms of the information and explanations sought by us and given by the Company and the books of account and records examined by us in the normal course of audit and to the best of our knowledge and belief, we state that:

i. (a) As the Company does not hold any property, plant and equipment, bearer plants, capital work-in-progress, investment properties and relevant details of right-of-use assets, intangible assets, reporting under clause 3(i) of the Order is not applicable to the company.

ii. (a) The company does not have any inventory and hence reporting under clause 3(ii)(b) of the order is not applicable.

(b) According to the information and explanations given to us, at any point of time of the year, the Company has not been sanctioned any working capital facility from banks or financial institutions and hence reporting under clause 3(ii)(b) of the Order is not applicable.

iii. The Company has not made any investments in, provided any guarantee or security, and granted any loans or advances in the nature of loans, secured or unsecured, to companies, firms, Limited Liability Partnerships or any other parties during the year, and hence reporting under section clause 3(iii) of the Order is not applicable to the company.

iv. Based on the records examined by us in the normal course of audit, the company has not given any loans, or provided any guarantee or security as specified under section 185 and 186 of the Companies Act, 2013. Therefore, the requirement to report on clause 3(iv) of the Order is not applicable to the Company.

v. Based on the records examines by us in the normal course of audit, the Company has not accepted deposits from the public or accepted any amounts which are deemed to be deposits within the meaning of section 73 to 76 of the Act and the Companies (Acceptance of Deposits) Rules,2014(as amended) to the extent applicable. Accordingly, the requirement to report on clause 3(v) of the Order are not applicable to the Company.

vi. The maintenance of cost records has not been specified by the Central Government under section 148(1) of the Companies Act, 2013 for any of the business activities caried out by the Company. Thus, reporting under clause 3(vi) of the order is not applicable to the Company.

vii. (a) Based on the records examined by us in the normal course of audit, the Company is irregular in depositing with appropriate authorities undisputed statutory dues including Goods and Services tax, Provident Fund, Employees State Insurance, Income Tax, Sales Tax, Service Tax, Duty of Custom, Duty of Excise, Value Added Tax, Cess and other statutory dues applicable to it. According to the information and explanations given to us, following undisputed dues were outstanding, at the year end, for a period of more than six months from the date they became payable.

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Hyderabad
Chartered Accountants

Name of the statute	Nature of the dues	Amount	Period to which the amount relates
Central Sales Tax	Sales Tax	1,93,463	FY 2014-15

(b) Based on the records examined by us in the normal course of audit, there are no dues of Income Tax, Sales Tax, Service Tax, Duty of Customs, Duty of Excise, Value Added Tax, Goods and Service Tax outstanding on account of disputes.

viii. Based on the records examined by us in the normal course if audit, Company has not surrendered or disclosed any transaction, previously unrecorded in the books of account, in the tax assessments under the Income-tax Act, 1961 as income during the year. Accordingly, the requirement to report on clause 3(viii) of the Order is not applicable to the Company.

ix.

a) In our opinion, the Company has not taken any loans or other borrowings from any lender. Hence reporting under clause (ix)(a) of the Order is not applicable to the Company.

b) The Company has not been declared a willful defaulter by any bank or financial institution or government or any government authority.

c) Based on the records examined by us in the normal course of audit, the Company has not taken any term loans during the year hence reporting under clause 3(ix)(c) of the order is not applicable.

d) On an overall examination of the financial statements of the Company, no funds raised on short-term basis have, prima facie, been used during the year for long term purposes by the Company.

e) The Company did not have any subsidiary or associate or joint venture during the year and hence reporting under clause 3(ix)(e) of the Order is not applicable.

f) The Company did not have any subsidiary or associate or joint venture during the year and hence reporting under clause 3(ix)(e) of the Order is not applicable.

x. (a) The Company has not raised any money during the year by way of initial public offer/further public offer (including debt instruments). Accordingly, clause 3(x)(a) of the Order is not applicable.

(b) The Company has made private placement of shares during the year. For such allotment of shares we further report that the requirements of Section 42 and 62 of the Companies Act, 2013 have been complied with and the funds raised have not been utilized by the Company during the year. The Company has not made any preferential allotment or private placement of (fully or partly or optionally) convertible debentures during the year.

xi. (a) Based on examination of the books and records of the Company and according to the information and explanations given to us, considering the principles of materiality outlined in Standards on Auditing, we report that no fraud by the Company or on the Company has been noticed or reported during the course of audit.

(b) According to the information and explanations given to us, no report under sub-section (12) of Section 143 of the Act has been filed by the auditors in Form ADT-4 as prescribed under Rule 13 of the Companies (Audit and Auditors) Rules, 2014 with the Central Government, during the ~~year and~~ upto the date of this report.

M.N. RAO & ASSOCIATES LLP
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Hyderabad
Chartered Accountants

(c) As represented to us by the management, there were no whistle blower complaints received by the Company during the year.

xii. The Company is not a Nidhi Company as per the provisions of the Companies Act, 2013. Therefore, the requirement to report on clause 3(xii) (a), (b) and (c) of the Order is not applicable to the Company.

xiii. According to the information and explanations given to us, the Company is in compliance with Section 177 and 188 of the Companies Act, where applicable, for all transactions with the related parties and the details of related party transactions have been disclosed in the financial statements as required by the applicable accounting standards.

xiv. (a) Based on the information and explanations provided to us and our audit procedures, in our opinion, the Company has an adequate internal audit system commensurate with the size and the nature of its business

(b) The internal audit reports of the Company issued till the date of the audit report, for the period under audit have been considered by us.

xv. In our opinion and according to the information and explanations given to us, Company has not entered into any non-cash transactions with its Directors or persons connected with its directors and hence, provisions of section 192 of the Act, are not applicable and applicable and accordingly, requirement to report on clause 3(xv) of the Order is not applicable to the Company.

xvi. (a) The provisions of section 45-IA of the Reserve Bank of India Act, 1934 are not applicable to the Company. Accordingly, reporting under clause (xvi) (a), (b) and (c) of the Order is not applicable to the Company.

(d) The Company did not have any did not have any subsidiary or associate or joint venture during the year and hence reporting under clause 3(xvi) (d) of the Order is not applicable.

xvii. The Company has incurred cash losses of Rs. 71.47 Lakhs during the financial year covered by our audit and no cash losses in the immediately preceding financial year.

xviii. There has been no resignation of the statutory auditors of the Company during the year and accordingly requirement to report on clause 3(xviii) of the Order is not applicable to the Company.

xix. On the basis of the financial ratios, ageing and expected dates of realization of financial assets and payment of financial liabilities, other information accompanying the financial statements and our knowledge of the Board of Directors and Management plans and based on our examination of the evidence supporting the assumptions, nothing has come to our attention, which causes us to believe that any material uncertainty exists as on the date of the audit report indicating that Company is not capable of meeting its liabilities existing at the date of balance sheet as and when they fall due within a period of one year from the balance sheet date. We, however, state that this is not an assurance as to the future viability of the Company. We further state that our reporting is based on the facts up to the date of the audit report and we neither give any guarantee nor any assurance that all liabilities falling due within a period of one year from the balance sheet date, will get discharged by the Company as and when they fall due.

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xx. The Company was not having net worth of rupees five hundred crore or more, or turnover of rupees on thousand crore or more or a net profit of rupees give crore or more during the immediately preceding financial year and hence provisions of section 135 of the Act are not applicable to the Company during the year. Accordingly, reporting under clause 3(xx)(a) of the Order is not applicable for the year.

For **M. N. Rao & Associates LLP**
Chartered Accountants
ICAI Firm Registration No. 005386S/S000195

M.N.RAO & ASSOCIATES LLP * FRN.005386S/S000195 Hyderabad * Chartered Accountants *

V.V. Bhavana

V Venkata Bhavana
Partner
Membership No. 243589
UDIN: 26243589BSAKZO7237

Place: Hyderabad
Date: 29-05-2026

Annexure 'B' referred to in paragraph 1(g) under 'Report on Other Legal and Regulatory Requirements' section of our report to the Members of CCME Global Limited (Formerly known as Genesis IBRC India Limited) of even date

Report on the Internal Financial Controls Over Financial Reporting under Clause (i) of sub- section 3 of Section 143 of the Companies Act, 2013 (the "Act")

To the Members of CCME Global Limited (Formerly known as Genesis IBRC India Limited)

We have audited the internal financial controls with reference to financial statements of **CCME Global Limited (Formerly Known as Genesis IBRC India Limited)** (the "Company") as of March 31, 2026 in conjunction with our audit of the financial statements of the Company for the year ended on that date.

Management's Responsibility for Internal Financial Controls Over Financial Reporting

The Management of the Company is responsible for establishing and maintaining Internal Financial Controls Over Financial Reporting based on the internal control with reference to Financial statements criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting (the "Guidance Note") issued by the Institute of Chartered Accountants of India (the "ICAI"). These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to company's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Companies Act, 2013.

Auditor's Responsibility

Our responsibility is to express an opinion on the Company's Internal Financial Controls Over Financial Reporting with reference to these financial statements based on our audit. We conducted our audit in accordance with the Guidance Note issued by the ICAI and the Standards on Auditing prescribed under Section 143(10) of the Companies Act, 2013, to the extent applicable to an audit of Internal Financial Controls Over Financial Reporting with reference to financial statements.

Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate Internal Financial Controls Over Financial Reporting with reference to these financial statements was established and maintained and if such controls operated effectively in all material respects.

Our audit involves performing procedures to obtain audit evidence about the adequacy of Internal Financial Controls Over Financial Reporting with reference to these financial statements and their operating effectiveness. Our audit of Internal Financial Controls Over Financial Reporting with reference to financial statements included obtaining an understanding of Internal Financial Controls Over Financial Reporting with reference to financial statements, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error.

We believe that the audit evidence we have obtained, is sufficient and appropriate to provide a basis for our audit opinion on the Company's Internal Financial Controls Over Financial Reporting with reference to these financial statements.

M.N.RAO & ASSOCIATES LLP
FRN.005386S/S000195
Hyderabad
Chartered Accountants

Meaning of Internal Financial Controls Over Financial Reporting with reference to these financial statements

A company's Internal Financial Controls Over Financial Reporting with reference to financial statements is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A company's Internal Financial Controls Over Financial Reporting with reference to financial statements includes those policies and procedures that

(1) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company;

(2) provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with authorizations of management and directors of the company; and

(3) provide reasonable assurance regarding prevention or timely detection of unauthorized acquisition, use, or disposition of the company's assets that could have a material effect on the financial statements.

Inherent Limitations of Internal Financial Controls Over Financial Reporting with reference to financial statements

Because of the inherent limitations of Internal Financial Controls Over Financial Reporting with reference to financial statements, including the possibility of collusion or improper management override of controls, material misstatements due to error or fraud may occur and not be detected. Also, projections of any evaluation of the Internal Financial Controls Over Financial Reporting with reference to financial statements to future periods are subject to the risk that the Internal Financial Controls Over Financial Reporting with reference to financial statements may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

Opinion

In our opinion, the Company has, in all material respects, adequate Internal Financial Controls Over Financial Reporting with reference to financial statements and such Internal Financial Controls Over Financial Reporting with reference to financial statements were operating effectively as at 31st March 2026, based on the criteria for Internal Financial Controls Over Financial Reporting with reference to financial statements criteria established by the Company considering the essential components of internal control stated in the Guidance Note issued by the ICAI.

For **M. N. Rao & Associates LLP**
Chartered Accountants
ICAI Firm Registration No. 005386S/S000195

M.N.RAO & ASSOCIATES LLP * Chartered Accountants * FRN.005386S/S000195 Hyderabad

V.V. Bhavana

V Venkata Bhavana
Partner
Membership No. 243589
UDIN: 26243589BSAKZO7237

Place: Hyderabad
Date: 29-05-2026

CCME Global Limited (Formerly known as Genesis IBRC India Limited)
L46909AP1992PLC107068
Balance Sheet as at March 31st, 2026

(All amounts in lakhs, except share data and where otherwise stated)

Particulars	**Note No.**	**As at March 31, 2026**	**As at March 31, 2025**
I. ASSETS			
(1) Non-current assets			
(a) Property, Plant and Equipment		-	-
(b) Deferred tax assets (net)		-	-
(c) Other non-current assets		-	-
Total non current assets		-	-
(2) Current Assets			
(a) Financial Assets			
(i) Trade receivables		-	-
(ii) Cash and cash equivalents	2	3,736.01	0.57
(iii) Loans & advances	3	786.76	366.72
(b) Other current assets	4	8.45	516.25
Total current assets		**4,531.22**	**883.54**
TOTAL ASSETS		**4,531.22**	**883.54**
II. EQUITY AND LIABILITIES			
(1) Equity			
(a) Equity share capital	5	4,525.00	1,300.00
(b) Other equity	6	-518.21	-446.74
Total equity		**4,006.79**	**853.26**
(2) Current liabilities			
Short term Borrowings	7	-	-
(a) Financial liabilities			
(i) Trade payables			
- Outstanding dues to micro and small enterprises		-	-
- Outstanding dues to other than micro and small enterprises	8	1.58	3.74
(b) Other current liabilities	9	522.84	26.54
Total Current Liabilities		**524.42**	**30.28**
TOTAL EQUITY AND LIABILITIES		**4,531.22**	**883.54**
Notes forming part of the financial statements	1 - 16		

As per our report attached
For M. N. Rao & Associates LLP
Chartered Accountants
Firm Regn. No. 005386S/S000195

V.V.Bhavana

V Venkata Bhavana
Partner
Membership No. 243589

M.N. RAO & ASSOCIATES LLP ★ Chartered Accountants ★ FRN:005386S/S000195 Hyderabad

For and on behalf of the Board of Directors

Poonam

Padmanaban Krishnamoorthy
Director
DIN: 06830658

Poonam Chaturvedi
Director
DIN: 05163733

Ravindranath Rajaram
Chief Financial Officer

Garima Garg
Company Secretary

Place: Hyderabad
Date: 29-05-2026

R.R

CCME Global Limited (Formerly known as Genesis IBRC India Limited)
L46909AP1992PLC107068
Statement of Profit & Loss Account for the year ended March 31 2026
(All amounts in lakhs, except share data and where otherwise stated)

Sl.No	Particulars	Note no.	For the year ending March 31,2026	For the year ending March 31,2025
1	**Income**			
	(a) Revenue from operations (net)		-	-
	(b) Other Income	10	3.50	366.72
	Total Income		**3.50**	**366.72**
2	**Expenses**			
	a) Cost of material consumed		-	-
	b) Purchase of Stock in trade		-	-
	c) Changes in inventories of finished goods, Work in progress		-	-
	d) Employee benefit expenses	11	10.80	5.10
	e) Finance Cost		-	-
	f) Depreciation		-	-
	g) Other expenses	12	64.17	11.14
	Total Expenses		**74.97**	**16.24**
3	**Profit Before Tax (1-2)**		**-71.47**	**350.48**
4	**Tax Expense**			
	a) Current tax		-	-
	b) Deferred tax		-	-
5	**Net Profit/(Loss) for the Period (3-4)**		**-71.47**	**350.48**
6	**Other Comprehensive Income/Loss**			
	A (i) Items that will not be reclassified to profit or loss		-	-
	(ii) Income tax relating to items that will not be reclassified to profit or loss		-	-
7	**Total Comprehensive Income net of taxes (5+6)**		**-71.47**	**350.48**
8	**Earnings per share (EPS) (Face Value: ₹10/- each)**			
	a) Basic (₹)		-0.53	2.70
	b) Diluted (₹)		-0.53	2.70
	Notes forming part of the financial statements	1-16		

As per our report attached
For M. N. Rao & Associates LLP
Chartered Accountants
Firm Regn. No. 005386S/S000195

V.V.Bhavana

V Venkata Bhavana
Partner
Membership No. 243589

M.N.RAO & ASSOCIATES LLP
FRN.005386S/S000195
Hyderabad
Chartered Accountants

Place: Hyderabad
Date: 29-05-2026

For and on behalf of the Board of Directors

Poonam

Padmanaban Krishnamoorthy
Director
DIN: 06830658

Poonam Chaturvedi
Director
DIN: 05163733

Ravindranath Rajaram
Chief Financial Officer

Garima Garg
Company Secretary

R.R

CCME Global Limited (Formerly known as Genesis IBRC India Limited)
L46909AP1992PLC107068
Statement of cash flows for the year ended 31 March 2026

(All amounts in lakhs, except share data and where otherwise stated)

Particulars	For the year ended 31st March 2026	For the year ended 31st March 2025
A. Cash Flows From Operating Activities:		
Net Profit before tax	(71.47)	350.48
Adjustments for:	-	-
Depreciation	-	-
Raw Material written off	-	-
Changes in current assets and liabilities	**(71.47)**	**350.48**
Inventories	-	-
Trade receivables		
Loans & Advances	(420.04)	(366.72)
Other Current Assets	507.80	4.02
Short term Borrowings	-	-
Other financial liabilities	-	-
Trade Payables	(2.16)	(0.03)
Other Current Liabilities	496.30	12.22
Cash used(-)/(+)generated from operating activities (a)	**510.44**	**(0.03)**
B. Cash Flows From Investing Activities:		
(Increase)/Decrease in Investments	-	-
Cash used(-)/(+)generated in investing activities (b)	-	-
C. Cash Flows From Financing Activities:	-	-
Increase/(Decrease) in Share Capital	**3,225.00**	
Increase/(Decrease) in Borrowings	-	-
Cash used(-)/+(generated) in financing activities (c)	**3,225.00**	-
D. Net increase(+)/decrease (-) in cash and cash equivalents (d=a+b+c)	**3,735.44**	**(0.03)**
E. Cash & Equivalent at the beginning of the year (e)	**0.57**	**0.60**
F. Cash & Equivalent at the end of the year (f = d+e)	**3,736.01**	**0.57**
Cash & Cash Equivalents comprise:		
Cash in Hand	0.14	0.14
Balance with Banks in Current A/c	3,735.87	0.43
Balance with Banks in Deposit A/c	-	-
Total Cash & Cash Equivalents :	**3,736.01**	**0.57**

As per our report attached
For M. N. Rao & Associates LLP
Chartered Accountants
Firm Regn. No. 005386S/S000195

M.N.RAO & ASSOCIATES LLP FRN.005386S/S000195 Hyderabad Chartered Accountants

V.V. Bhavana

V Venkata Bhavana
Partner
Membership No. 243589

Place: Hyderabad
Date: 29-05-2026

For and on behalf of the Board of Directors

Poonam

Padmanaban Krishnamoorthy
Director
DIN: 06830658

Poonam Chaturvedi
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DIN: 05163733

Ravindranath Rajaram
Chief Financial Officer

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Company Secretary

R.R

CCME Global Limited (Formerly known as Genesis IBRC India Limited)
L46909AP1992PLC107068
Statement of changes in equity
(All amounts in lakhs, except share data and where otherwise stated)

A. Equity share capital

Particulars	Number	Amount
Balance as on 31 March 2024	**1,30,00,000.00**	**1,300.00**
Changes in equity share capital during the year	-	-
Balance as on 31st March 2025	**1,30,00,000.00**	**1,300.00**
Changes in equity share capital during the year	3,22,50,000.00	3,225.00
Balance as on 31st March 2026	**4,52,50,000.00**	**4,525.00**

B. Other Equity

Particulars	Capital reserve	Reserve for forfeited shares	Other Reserves	Retained Earnings	Total Other Equity attributable to Equity holders
Closing Balance as at 31 March 2024	**341.00**	**13.04**	**29.86**	**-1,181.12**	**-797.22**
Profit for the Year	-	-	-	350.48	350.48
Other Comprehensive income	-	-	-	-	-
Dividend tax and Interim Dividend	-	-	-	-	-
Closing Balance as at 31st March 2025	**341.00**	**13.04**	**29.86**	**-830.64**	**-446.74**
Profit for the Year	-	-	-	-71.47	-71.47
Other Comprehensive income	-	-	-	-	-
Dividend tax and Interim Dividend	-	-	-	-	-
Closing Balance as at 31st March 2026	**341.00**	**13.04**	**29.86**	**-902.11**	**-518.21**

M.N. RAO & ASSOCIATES LLP * Chartered Accountants * Hyderabad

CCME Global Limited (Formerly known as Genesis IBRC India Limited)
Notes forming part of the financial statements

Corporate information

CCME Global Limited (Formerly known as Genesis IBRC India Limited) is the business of Biotechnology . The Company was incorporated on 23rd October, 1992.
The financial statements for the year ended March 31st, 2026 were approved by the Board of Directors and authorised for issue on 29 May, 2026.

1 Material Accounting Policies

1.1 Basis of preparation of financial statements

These financial statements have been prepared in accordance Indian Accounting Standards (Ind As) according to the notification issued by the Ministry of Corporate Affairs under section 133 of the Companies Act, 2013 ('the act') read with rule 3 of the Companies (Indian Accounting Standards) Rules, 2015 and Companies (Indian Accounting Standards) Amendment Rules, 2016.

1.2 Use of Accounting Estimates

The preparation of financial statements requires estimates and assumptions to be made that affect the reported amount of assets and liabilities on the date of financial Statements, the reported amount of revenues and expenses during the reported period and disclosure of contingent liabilites. Management believes that the estimates used in the preparation of financial statements are prudent and reasonable. Actual results could differ from these estimates. Any revision to accounting estimates is recognised prospectively in the current and future periods.

1.3 Revenue recognition

Revenue is recognized only when it can be reliably measured and it is reasonable to expect ultimate collection.
Interest Income is recognised on an accrual basis.

1.4 Property, plant and equipment & Capital work-in-progress

Property, plant and equipment are measured at cost less accumulated depreciation and impairment losses, if any. Cost includes expenditures directly attributable to the acquisition of the asset.

Capital work-in-progress comprises the cost of the fixed assets that are not yet ready for their intended use at the balance sheet date.

1.5 Depreciation and Goodwill

Depreciation is provided on the straight-line method as per the useful life prescribed in Schedule II to the Companies Act, 2013.
The useful lives of assets are periodically reviewed and re-determined and the unamortised depreciable amount is charged over the remaining useful life of such assets. Assets costing Rs. 5,000/-and below are depreciated over a period of one year

1.6 Intangible Assets

Intangible assets are stated at cost less accumulated amortization and impairment if any. Intangible assets are amortized over their respective estimated useful lives on a straight-line basis, from the date that they are available for use. The estimated useful life of an identifiable intangible asset is based on a number of factors including the effects of obsolescence, demand, competition and other economic factors (such as the stability of the industry and known technological advances) and the level of maintenance expenditures required to obtain the expected future cash flows from the asset.
The estimated useful lives of intangible asset is as follows:

Type of Asset	Useful life
Intangible Asset	10 Years

1.7 Foreign Currency Transactions

The company translates all foreign currency transactions at Exchange Rates prevailing on the date of transactions. Exchange rate differences resulting from foreign exchange transactions settled during the year are recognized as income or expenses in the period in which they arise.
Monetary current assets and monetary current liabilities that are denominated in foreign currency are translated at the exchange rate prevalent at the date of the balance sheet. The resulting difference is also recorded in the other comprehensive income.

1.8 Taxes on Income

Income tax comprises current income tax and deferred tax. Income tax expense is recognized in the statement of profi t and loss except to the extent it relates to items directly recognized in equity or in other comprehensive income.
a) Current income tax: Current income tax for the current and prior periods are measured at the amount expected to be recovered from or paid to the taxation authorities based on the taxable income for the period. The tax rates and tax laws used to compute the current tax amount are those that are enacted or substantively enacted by the reporting date and applicable for the period. The Company off sets current tax assets and current tax liabilities, where it has a legally enforceable right to set off the recognized amounts and where it intends either to settle on a net basis or to realize the asset and liability simultaneously.
b) Deferred tax: Deferred tax asset and liabilities are measured at the tax rates that are expected to apply to the period when the asset / liability is realized, based on tax rates (and tax laws) that have been enacted or substantively enacted at the balance sheet date. Deferred Tax assets are recognized and carried forward only to the extent that there is a reasonable certainty that sufficient future taxable income will be available against which such deferred tax assets can be realized.

1.9 Earning Per Share (EPS)

In determining earnings per share, the company considers the net profit after tax expense. The number of shares used in computing basic earnings per share is the weighted average shares used in outstanding during the period.

1.10 Investments

Long term unquoted investments are stated at cost & all other investments are carried at lower of cost or fair value.

1.11 Impairment of non-financial assets

The Company assess at each reporting date whether there is any indication that the carrying amount from non financial assets may not be recoverable. If any such indication exists, then the asset's recoverable amount is estimated and an impairment loss is recognised if the carrying amount of an asset or Cash generating unit (CGU) exceeds its estimated recoverable amount in the statement of profit and loss.
Goodwill is tested annually for impairment. For the purpose of impairment testing, goodwill arising from a business combination is allocated to CGUs or groups of CGUs that are expected to benefit from the synergies of the combination.

1.12 Provisions and Contingent Liabilities

A Provision is recognized if, as a result of past event, the Company has a present legal or constructive obligation that is reasonbly estimable, and it is probable that an outflow of economic benefits will be required to settle the present obligation. Provisions are determined by the best estimate of the outflow of economic benefits required to settle the obligation at the reporting date. Where no reliable estimate can be made, a disclosure is made as contingent liability. A disclosure for a contingent liability is also made when there is a possible obligation or a present obligation that may, but probably will not, require an outflow of resources. Where there is a possible obligation or a present obligation in respect of which the likelihood of outflow of resources is remote, no provision or disclosure is made.

1.13 **Financial Instruments**

A financial instrument is any contract that give rise to a financial asset of one entity and a financial liability or equity of another entity.

Initial Recognition

Financial assets and liabilities are recognised when the Company becomes a party to the contractual provisions of the instrument. Financial assets and liabilities are initially measured at fair value. Transaction costs that are directly attributable to the acquisition or issue of financial assets and financial liabilities (other than financial assets and financial liabilities at fair value through profit and loss) are added to or deducted from the fair value measured on initial recognition of financial asset or financial liability.

Subsequent Measurement

Financial assets at fair value through other comprehensive income

Financial assets are measured at fair value through other comprehensive income if these financial assets are held within a business whose objective is achieved both by collectiong contractual cash flows on specified dates to cash flows that are solely payments of principal and interest on the amount outstanding and selling financial assets.

Financial assets at fair value through Profit and Loss

Financial assets are measured at fair value through profit and loss unless it is measured at amortised cost or at fair value through other comprehensive income on initial recognition. The transaction costs that are directly attributable to the acquisition of financial assets and liabilities at fair value through profit and loss are immediately recognised in statement of profit and loss.

Financial liabilities

Financial liabilities are classified as measured at amortised cost or Fair Value Through Profit and Loss Account (FVTPL). A financial liability is classified as at FVTPL if it is classified as held for-trading, or it is a derivative or it is designated as such on initial recognition. Financial liabilities at FVTPL are measured at fair value and net gains and losses, including any interest expense, are recognised in statement of profit and loss. Other financial liabilities are subsequently measured at amortised cost using the effective interest method. Interest expense and foreign exchange gains and losses are recognised in statement of profit and loss. Any gain or loss on derecognition is also recognised in statement of profit and loss.

De-recognition

The Company derecognises a financial asset when the contractual rights to the cash flows from the financial asset expire or it transfers the financial asset and the transfer qualifies for derecognition as per Ind AS 109. A financial liability (or a part of a financial liability) is derecognised from the Company's balance sheet when the obligation specified in the contract is discharged or cancelled or expires.

Cash and cash equivalents

Cash and cash equivalent in the balance sheet comprise cash at banks and on hand and short-term deposits with an original maturity of three months or less, which are subject to an insignificant risk of changes in value. For the purpose of the statement of cash flows, cash and cash equivalents consist of cash and short-term deposits, as defined above are considered an integral part of the Company's cash management.

1.14 **Cash flow statement**

Cash flows are reported using the indirect method, whereby net profit before tax is adjusted for the effects of transactions of a non-cash nature and any deferrals or accruals of past or future cash receipts or payments. The cash flows from regular revenue generating, investing and financing activities of the company are segregated.

CCME Global Limited (Formerly known as Genesis IBRC India Limited)
Notes to the forming part of financials statements
(All amounts in lakhs, except share data and where otherwise stated)

Note 2
Cash and cash equivalents

Particulars	As at March 31, 2026	As at March 31, 2025
(a) Balances with Banks		
- Current Accounts	3,735.87	0.43
(b) Cash on Hand	0.14	0.14
Total	**3,736.01**	**0.57**

Note 3
Loans & Advances (Current)

Particulars	As at March 31, 2026	As at March 31, 2025
(i) Advances recoverable in cash or kind	786.76	366.72
Less: Provision for loans & advances	-	-
Total	**786.76**	**366.72**

Note 4
Other current assets

Particulars	As at March 31, 2026	As at March 31, 2025
GST & TDS receivables	3.95	5.80
Deposits	4.50	-
Other receivables on demand	-	510.45
Total	**8.45**	**516.25**

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CCME Global Limited (Formerly known as Genesis IBRC India Limited)
Notes to the forming part of financials statements
(All amounts in lakhs, except share data and where otherwise stated)

Note 5
Equity Share Capital

Particulars	As at March 31, 2026	As at March 31, 2025
Authorised		
(i) Equity Share Capital		
6,00,00,000 Equity shares of Rs 10 each	6,000.00	1,300.00
	6,000.00	**1,300.00**
Issued Subscribed and fully paid up:		
1,30,00,000 Equity Shares of Rs 10 each fully paid-up	1,300.00	1,300.00
3,22,50,000 Equity Shares of Rs. 10 each fully paid-up	3,225.00	-
Total	**4,525.00**	**1,300.00**

a) Reconciliation of the shares outstanding at the beginning and at the end of the reporting period:

Particulars	As at March 31, 2026		As at March 31, 2025	
	Number of shares	Value	Number of Shares	Value
Equity Shares outstanding at the beginning of the year	1,30,00,000	1,300.00	1,30,00,000	1,300.00
Issued and allotted during the year	3,22,50,000	3,225.00	-	-
Shares bought back during the year				
Shares outstanding at the end of the year	**4,52,50,000**	**4525.00**	**1,30,00,000**	**1300.00**

b) Terms/Rights and restrictions attached to the equity shares:
The Company has only one class of Issued, subscribed and paid up equity shares having a par value of Rs. 10/- each per share. Each holder of equity shares is entitled to one vote per share. The Company declares and pays dividend in Indian rupees. The dividend proposed by the Board of Directors is subject to the approval of the shareholders in the Annual General Meeting. The Company has not declared any dividend in the current and previous year.In the event of liquidation of the Company, the holders of equity shares will be entitled to receive remaining assets of the Company, after distribution of all preferential amounts. The distribution will be in proportion to the number of equity shares held by the share holders.

c) The details of shareholder holding more than 5% shares in the Company:

Particulars	As at March 31, 2026		As at March 31, 2025	
	No. of Shares	in %	No. of Shares	in %
Mr. Padmanaban Krishnamoorthy	2,80,70,400	62.03%	-	-
Ms. V. Varalakshmi	55,72,300	12.31%	-	-
Diligent Industries Limited	-	0.00%	30,00,000	23.08%
Ch N K D Prasad	-	0.00%	21,00,000	16.15%
Dcrypt Technologies Private Limited	-	0.00%	20,19,500	15.53%
Raparla Chowdary	-	0.00%	13,84,461	10.65%
Total	**3,96,42,700**	**87.61%**	**85,03,961**	**65.42%**

d) Details of the Promoters holding equity shares in the company
As at 31 March 2026

Promoter Name	Class of Equity share	No.of shares at the beginning of the year	Change during the year	No.of shares at the end of the year	% of Total shares	% Change during the year
Mr. Padmanaban Krishnamoorthy	Equity Shares	-	2,80,70,400	2,80,70,400	62.03%	100.00%
Ms. V. Varalakshmi	Equity Shares	-	55,72,300	55,72,300	12.31%	100.00%
P Mastan rao	Equity Shares	2,05,700	-2,05,700	-	0.00%	-100.00%
P Venkata Subbamma	Equity Shares	1,75,300	-1,75,300	-	0.00%	-100.00%
P Srikanth	Equity Shares	5,08,900	-5,08,900	-	0.00%	-100.00%
P Arun Kumar	Equity Shares	5,83,100	-5,83,100	-	0.00%	-100.00%
Total		**14,73,000**	**3,21,69,700**	**3,36,42,700**	**74.35%**	**-200.00%**

As at 31 March 2025

Promoter Name	Class of Equity share	No.of shares at the beginning of the year	Change during the year	No.of shares at the end of the year	% of Total shares	% Change during the year
P Mastan rao	Equity Shares	2,05,700	-	2,05,700	1.58%	0.00%
P Venkata Subbamma	Equity Shares	1,75,300	-	1,75,300	1.35%	0.00%
P Srikanth	Equity Shares	5,08,900	-	5,08,900	3.91%	0.00%
P Arun Kumar	Equity Shares	5,83,100	-	5,83,100	4.49%	0.00%
Total		**14,73,000**	**-**	**14,73,000**	**11.33%**	**0.00%**

e) There have been no buy back of shares, issue of bonus shares and issue of shares pursuant to contract without payment being received in cash for the period of 5 years immediately preceding the reporting date.
f) There are no shares reserved for issue under options and contracts/ commitments for sale of shares/ disinvestments.

CCME Global Limited (Formerly known as Genesis IBRC India Limited)
Notes to the forming part of financials statements
(All amounts in lakhs, except share data and where otherwise stated)

Note 6
Other Equity

Particulars	As at March 31, 2026	As at March 31, 2025
(i) Capital reserve		
Opening balance	341.00	341.00
Adjustments if any		
Closing balance	**341.00**	**341.00**
(ii) Reserve forforfeited shares		
Opening balance	13.04	13.04
Adjustments if any		
Closing balance	**13.04**	**13.04**
(iii) Other Reserves		
Opening balance	29.86	29.86
Adjustments if any		
Closing balance	**29.86**	**29.86**
(iv) Retained Earnings		
Opening balance	(830.64)	-1,181.12
Profit for the year	(71.47)	350.48
Adjustments if any		-
Closing balance	**-902.11**	**-830.64**
Grand Total	**(518.21)**	**(446.74)**

Note 7
Short Term Borrowings

Particulars	As at March 31, 2026	As at March 31, 2025
Unsecured Borrowings	-	-
Total	-	-

Note 8
Trade Payables

Particulars	As at March 31, 2026	As at March 31, 2025
- Outstanding dues to micro and small enterprises	-	-
- Outstanding dues to other than micro and small enterprises	1.58	3.74
Total	**1.58**	**3.74**

Note 8A. Ageing Schedule of Trade Payables:

Particulars	As at March 31, 2026	As at March 31, 2025
(i) MSME	-	-
Less than 1 Year	-	-
1 to 2 Years	-	-
2 to 3 Years	-	-
More than 3 Years	-	-
(ii) Others	1.58	3.74
Less than 1 Year	-	-
1 to 2 Years	-	-
2 to 3 Years	-	
More than 3 Years	1.58	3.74
(iii) Disputed dues - MSME	-	-
Less than 1 Year	-	-
1 to 2 Years	-	-
2 to 3 Years	-	-
More than 3 Years	-	-
(iv) Disputed dues - Others	-	-
Less than 1 Year	-	-
1 to 2 Years	-	-
2 to 3 Years	-	-
More than 3 Years	-	-
Total	1.58	3.74

Note 9
Other current liabilities

Particulars	As at March 31, 2026	As at March 31, 2025
Statutory Liabilities	2.09	3.71
Audit fees payble	4.07	2.16
TDS Payable	0.53	0.18
Salaries payable	-	5.10
Application money received for allotment of securities and due for refund	500.00	-
Interest Payable	-	-
Other liabilities	16.14	15.38
Total	**522.84**	**26.54**

CCME Global Limited (Formerly known as Genesis IBRC India Limited)
Notes to the forming part of financials statements
(All amounts in lakhs, except share data and where otherwise stated)

Note 10
Other Income

Particulars	For the year ending March 31,2026	For the year ending March 31,2025
Reversal of provision for loans & advances	-	366.72
Interest Income	3.50	-
Total	**3.50**	**366.72**

Note 11
Employee benefit expense

Particulars	For the year ending March 31,2026	For the year ending March 31,2025
Salaries & Wages	6.00	5.10
Contribution to Provident and Other Funds	-	-
Managerial Remuneration	4.80	-
Total	**10.80**	**5.10**

Note 12
Other Expenses

Particulars	For the year ending March 31,2026	For the year ending March 31,2025
Office Expenses	0.60	1.62
Advertisement	0.48	0.32
Bank Charges	0.01	-
Interest on TDS	-	0.00
Listing fee	7.77	4.25
Rates and Taxes	6.54	0.97
Audit fee	0.50	0.50
Certificate Fee/Consultation	0.15	0.15
Accounting Charges	1.75	0.55
Professional charges	2.08	-
Rent	1.27	-
ROC Registration & Stamp duty	41.63	-
Other charges	1.40	2.77
Total	**64.17**	**11.14**

R.R

CCME Global Limited (Formerly known as Genesis IBRC India Limited)
Notes to the forming part of financials statements
(All amounts in lakhs, except share data and where otherwise stated)

Note 15. Earnings per share

Particulars	For the year ending March 31,2026	For the year ending March 31,2025
Profit (Loss) for the year	(71.47)	350.48
No.of Equity shares	4,52,50,000	1,30,00,000
Weighted average no.of Equity shares	1,35,30,137	1,30,00,000
Diluted earning per share	(0.53)	2.70
Basic earning per share	(0.53)	2.70

Note 16. Related Party Disclosures:

Sr. No.	Name of the Related Party	Relationship
1	Mr. Padmanaban Krishnamoorthy	Non-Executive - Non Independent Director-Chairperson (from 19-01-2026)
2	Mrs. Venkatraman Varalakshmi	Non-Executive - Non Independent Director (from 19-01-2026)
3	Mrs. Poonam Chaturvedi	Executive Director-MD (from 19-01-2026)
4	Mr. Ashok Chhaganbhai Patel	Non-Executive - Independent Director (from 19-01-2026)
5	Ms. Ritika Agrawal	Non-Executive - Independent Director (from 19-01-2026)
6	Mr. Ravindranath Rajaram	Chief Financial Officer (from 19-01-2026)
7	Ms. Garima Garg	Company Secretary & Compliance Officer (from 08-04-2026)
8	K Balakrishna	Executive Director - Chairperson (Till 19-01-2026)
9	Prasada Rao Kalluri	Non-Executive - Independent Director (Till 19-01-2026)
10	Mohammed Baba	Non-Executive - Independent Director (Till 19-01-2026)
11	Vanitha Nagulavari	Non-Executive - Non Independent Director (Till 19-01-2026)
12	Durga Venkata Vara Chadalawada Prasad Rao	Chief Financial Officer (Key Managerial Person) (Till 19-01-2026)
13	Ramakrishna Subray Hedge	Company Secretary & (Key Managerial Person) (Till 31-12-2025)

B. Related party Transactions for the year ended 31st March, 2026:

Nature of transaction/ relationship/ Major parties		Transactions		Balance Outstanding	
Sr. No.	Particulars	2025-26	2024-25	2025-26	2024-25
		Amount	Amount	Amount	Amount
i)	**Related party payables grouped under:**				
	a) Other Current Financial liabilities				
	Koppula Balakirhsna	0.21	1.56	10.59	10.38

C. List of Transactions with directors and key management personnel

Sr. No.	Particulars	Remuneration Paid in FY 2025-26	Remuneration Paid in FY 2024-25
1	Durga Venkata Vara Chadalawada Prasad Rao*	2.25	-
2	Ramakrishna Subray Hedge#	5.40	5.10
3	K Balakrishna*	2.55	-

* Paid till September, 2025
\# Paid till December, 2025

Remuneration to non-executive directors and independent directors

Sr. No.	Particulars	Sitting Fee Paid in FY 2025-26	Sitting Fee Paid in FY 2024-25
1	Nil	-	-