CCME Global Limited
(formerly known as Genesis IBRC India Limited)
CIN: L46909AP1992PLC107068
Regd. Off: Flat No: 401, VVN Residency, 40-A, Ashok Nagar, Eluru, Andhra Pradesh 534002
Corp. Office: 501, 5th Floor, A Wing, Navkar Chambers, Opp. Star Plus, Marol Naka, Andheri Kurla Road, Andheri East, Mumbai - 400059
Tel: 08829-256599, Website: www.genesisiil.com, Email: csgenesisiil@gmail.com

Date: August 14, 2026

To,
Department of Corporate Services (DSC-CRD)
Bombay Stock Exchange Limited
Phiroze Jeejeebhoy Towers,
Dalal Street, Fort,
Mumbai – 400001

Subject: **Outcome of Board Meeting held on Friday, 14th day of August, 2026 pursuant to Regulation 30 read with 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015.**
Ref.: **CCME GLOBAL LIMITED (formerly known as GENESIS IBRC INDIA LIMITED, Scrip Code: 514336, ISIN: INE194N01016**.

Dear Sir/Madam,

Pursuant to Regulation 30, 33 read with Part A of Schedule III of the SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015, we would like to inform you that the Board of Directors of CCME Global Limited {formerly known as Genesis IBRC India Limited} ("**Company**") in their meeting held today, i.e., **Friday, 14th day of August, 2026**, have inter alia, considered and approved the following matters:

1. Approved Unaudited Financial Results along with the Limited Review Report for the First Quarter ending on June 30, 2026;

A copy of the Unaudited Financial Results along with the Limited Review Report A of the Auditors thereon issued in this regard is enclosed herewith.

We are arranging to publish the said Financial Results in newspapers in the format prescribed under Regulation 47 of Listing Regulations and is available on the Company's website.

2. Approved appointment of M/s G J M S & Associates LLP, Chartered Accountants as Internal Auditors of the Company for the FY 2026 - 2027. The details required under SEBI LODR Regulations is provided in Annexure A.

Board meeting's commencement time: 3:30 PM
Board meeting's concluded time: 4:05 PM
Kindly take the same on your record and acknowledge receipt of the same.

Thanking you.
For **CCME GLOBAL LIMITED**
(formerly known as Genesis IBRC India Limited)

POONAM CHATURVEDI
Digitally signed by POONAM CHATURVEDI

POONAM CHATURVEDI
MANAGING DIRECTOR
DIN: 05163733

DESAI SAKSENA
& Associates
CHARTERED ACCOUNTANTS

Email : contact@dsaca.co.in
Contact : +91 22 66261600
Website : www.dsaca.co.in

Independent Auditor's Limited Review Report

Independent Auditor's Review Report on Quarterly and Year to Date Unaudited Standalone Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

Review Report to,
The Board of Directors,
CCME Global Limited (Formerly known as Genesis IBRC India Limited)

Introduction

We have reviewed the accompanying statement of unaudited financial results of CCME Global Limited (Formerly known as Genesis IBRC India Limited) (the "Company") for the quarter ended June 30, 2026 and the year-to-date results for the period from April 01, 2026 to June 30, 2026 ("the Statement") attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations"), read with Circular no. CIR/CFD/FAC/44/2019 issued by SEBI under Regulation 33(8) of the Listing Regulations, to the extent applicable.

Management's Responsibility

The preparation of the Statement in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013, as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, is the responsibility of the Company's management and has been approved by the Board of Directors. Our responsibility is to express a conclusion on the Statement based on our review.

Auditor's Responsibility

We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410, "Review of Interim Financial Information Performed by the

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DESAI SAKSENA & ASSOCIATES CHARTERED ACCOUNTANTS * MUMBAI *

Independent Auditor of the Entity" issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain assurance to whether the statement is free of material misstatement. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

Conclusion

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the applicable Indian Accounting Standards specified under Section 133 of the Companies Act, 2013, as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

Other matters

1. We draw attention to the fact that the predecessor statutory auditor of the Company resigned from the office of statutory auditor of the Company during the quarter ended June 30, 2026. As communicated by the predecessor auditor, the reasons for resignation included the change in management and shareholding pattern of the Company and the Company's intention to appoint another auditor at its discretion and in accordance with its strategic requirements.

   We have not independently evaluated or verified the reasons stated by the predecessor auditor for its resignation and, accordingly, do not express any opinion or conclusion thereon. Our review of the interim financial results for the quarter ended June 30, 2026 has been carried out by us in accordance with the Standard on Review Engagements (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", as applicable.

   Our conclusion on the interim financial results is not modified in respect of this matter.

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DESAI SAKSENA & ASSOCIATES CHARTERED ACCOUNTANTS MUMBAI

2. The comparative financial information of the Company and for the quarter ended June 30, 2025 and for the quarter and year ended March 31, 2026 prepared in accordance with Ind AS included in this Statement have been reviewed / audited, as applicable, by the predecessor auditor. The reports of the predecessor auditor on this comparative financial information dated 14th August 2026 and 29th May 2026 respectively has expressed an unmodified conclusion / opinion, as applicable. Our conclusion on the Statement is not modified in respect of above matter.

3. The comparative financial results of the Company for the quarter and year ended 31 March 2026, included in this Statement, have been restated by the Company to correct a prior period error, as more fully described in Note no. 6 to the Statement. We draw attention to the said note. Our conclusion on the Statement for the quarter ended 30 June 2026 is not modified in respect of this matter.

   The financial results for the year ended 31 March 2026 were audited by the predecessor auditor, M/s ***M.N. Rao & Associates LLP, and an unmodified opinion was expressed thereon vide report dated 29th May, 2026***. We have performed procedures in accordance with SA 710 to satisfy ourselves as to the appropriateness of the restatement described in Note 6.

For **Desai Saksena & Associates,**
Chartered Accountants
Firm Registration Number: 0102358W

DESAI SAKSENA & ASSOCIATES CHARTERED ACCOUNTANTS MUMBAI

CA Alok K. Saksena
Partner
Membership Number: 035170
Place: Mumbai
Date: 14th August, 2026
UDIN: **26035170RHJLCU1204**

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CCME Global Limited
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Corporate Office: 501, 5th Floor, A Wing, Navkar Chambers, Opp. Star Plus, Marol Naka Andheri Kurla Road, Andheri East, Marol Naka, Mumbai - 400059

Statement of Standalone Unaudited Financial Results for the Quarter ended 30th June, 2026

		INR in Lakhs			
		Quarter Ended			Previus Year Ended
		30-06-2026	31-03-2026	30-06-2025	31-03-2026
	Particulars	(Un-Audited)	(Audited)	(Un-Audited)	(Audited)
I	Revenue from Operations	0.00	0.00	0.00	0.00
II	Other Income	0.05	3.51	0.00	3.51
III	Total Revenue (I+II)	0.05	3.51	0.00	3.51
IV	Expenses				
	a) Cost of Material Consumed	0.00	0.00	0.00	0.00
	b) Purchase of Stock in trade	0.00	0.00	0.00	0.00
	c) Changes in inventries of fisnised goods,Work in progress and stock in trade	0.00	0.00	0.00	0.00
	d) Employee benefits expenses	6.69	0.00	3.60	10.80
	e) Finance Cost	0.00	0.06	0.00	0.06
	f) Depreciation and amortisation expenses	2.31	0.42	0.00	0.42
	g) Other expenses	17.47	53.10	8.21	63.76
	Total Expenses (IV)	26.47	53.58	11.81	75.04
V	Profit/(loss) before exceptional items and tax (III-IV)	-26.42	-50.07	-11.81	-71.53
VI	Exceptional Items	0.00	0.00	0.00	0.00
VII	Profit/(loss) Before Tax (V-VI)	-26.42	-50.07	-11.81	-71.53
VIII	Tax expense				
	a) Current Tax	0.00	0.00	0.00	0.00
	b) Deffered Tax	0.00	0.00	0.00	0.00
IX	Profit/ (Loss) for the period from continuing operations (VII-VIII)	-26.42	-50.07	-11.81	-71.53
X	Profit/ (Loss) from discontinued operations	0.00	0.00	0.00	0.00
XI	Tax expense of discontinued operations	0.00	0.00	0.00	0.00
XII	Profit/ (Loss) from discontinuing operations (after tax) (X-XI)	0.00	0.00	0.00	0.00
XIII	Profit/ (Loss) for the period (IX+XII)	-26.42	-50.07	-11.81	-71.53
XIV	Other Comprehensive Income	0.00	0.00	0.00	0.00
	A. (i) Items that will not be reclassifled to proflt or loss	0.00	0.00	0.00	0.00
	(ii) Income tax relating to items that will not be reclassified to profit or loss	0.00	0.00	0.00	0.00
	B. (i) Items that will be reclassified to profit or loss	0.00	0.00	0.00	0.00
	(ii) Income tax relating to items that will be reclassified to profit or loss	0.00	0.00	0.00	0.00
XV	Total Comprehensive Income for the period (XIII+XIV) Comprising Profit (Loss) and Other.comprehensive Income for the period)	-26.42	-50.07	-11.81	-71.53
XVI	Earning per equity share (for continuing operation):				
	(1) Basic	(0.06)	(0.37)	(0.09)	(0.53)
	(2) Diluted	(0.06)	(0.37)	(0.09)	(0.53)

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XVII	**Earning per equity share (for discontinued operation):**				
	(1) Basic	**0.00**	**0.00**	**0.00**	**0.00**
	(2) Diluted	**0.00**	**0.00**	**0.00**	**0.00**
XVIII	**Earning per equity share (for discontinued & continuing operation):**				
	(1) Basic	**(0.06)**	**(0.37)**	**(0.09)**	**(0.53)**
	(2) Diluted	**(0.06)**	**(0.37)**	**(0.09)**	**(0.53)**

Notes:

1 The above statement of audited financial results are prepared in accordance with the Indian Accounting Standards (Ind- AS) as prescribed under Section 133 of the Companies Act, 2013 read with Rule 3 of the Companies (Indian Accounting Standards) Rules, 2015 and Companies (Indian Accounting Standards) Amendment Rules, 2016.

2 The above Audited Financial Results have been Reviewed by the audit committee are considered and approved by the Board of Directors at its meeting held on 14th August 2026.

3 The Company operates in a single segment and the results pertain to a single segment.

4 The Ind- AS financial results are reviewed by the statutory auditors of the company as per Regulation 33 SEBI (Listing obligations and disclosure) Regulations, 2015.

5 The results for the quarter and year ended 30th June, 2026 are also available on BSE Limited website, and on the Company's website www.genesisibrc.com.

6 Correction of prior period error – Recognition of Right-of-Use Asset and Lease Liability under Ind AS 116. During the quarter ended 30 June 2026, the Company identified that a Right-of-Use Asset and a corresponding Lease Liability, arising from a Leave and License agreement for business premises with effect from 15 March 2026, had not been recognised in the financial results for the year ended 31 March 2026, as required under Ind AS 116 "Leases". Further, the related interest-free, refundable security deposit had been recognised at its transaction (face) value instead of fair value, as required under Ind AS 109 "Financial Instruments", with the resultant day-one difference not included in the Right-of-Use Asset. In accordance with Ind AS 8 "Accounting Policies, Changes in Accounting Estimates and Errors", this has been accounted for as a prior period error and corrected retrospectively. Accordingly, the comparative figures for the quarter and year ended 31 March 2026 included in this Statement have been restated. The nature and impact of the correction are summarised below:

Particulars (Rs. lakh)	As at/for the year ended 31-Mar-2026 (as previously reported)	Adjustment	As restated
Right-of-Use Asset	0	26.89	26.89
Security Deposit (Financial Asset, at fair value)	4.50*	-0.64	3.86
Lease Liability	0	26.31	26.31
Depreciation expense	0	0.42	0.42
Finance cost	0	0.06	0.06
Other income (interest income – unwinding of deposit discount)	3.5	0.01	3.51
Rent expense	0.41	-0.41	0.00
Loss for the year ended 31 March 2026	-71.47	-0.06	-71.53

* Previously classified as "Deposits – Non-current".

There is no impact on the opening balance as at 1 April 2025, since the arrangement commenced only on 15 March 2026, and consequently no restatement of any earlier period is required. The impact of the above correction on the results for the quarter ended 30 June 2026 is a depreciation charge of Rs. 2.23 lakh, finance cost of Rs. 0.32 lakh, and interest income of Rs. 0.05 lakh, which have been recognised in these financial results in the ordinary course (i.e., not as a further prior period adjustment, since this pertains to the current quarter).

Date: August 14, 2026
Place: Mumbai

FOR AND ON BEHALF OF THE BOARD
CCME GLOBAL LIMITED
(formerly known as Genesis IBRC India Limited)

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POONAM CHATURVEDI
MANAGING DIRECTOR
DIN : 05163733

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B. STATEMENT ON DEVIATION OR VARIATION FOR PROCEEDS OF PUBLIC ISSUE, RIGHTS ISSUE, PREFERENTIAL ISSUE, QUALIFIED INSTITUTIONS PLACEMENT ETC.

Statement on deviation/variation in utilisation of funds raised: Not Applicable

Name of listed entity	CCME Global Limited (formerly known as Genesis IBRC India Limited)	NA
Mode of Fund Raising	Preferential Issues	
Date of Raising Funds	26-03-2026	
Amount Raised	32,25,00,000	
Report filed for Quarter ended	30-06-2026	
Monitoring Agency	Not Applicable	
Monitoring Agency Name, if applicable	Not Applicable	
Is there a Deviation/Variation in use of funds raised	No	
If yes,whether the same is pursuant to change in terms of a contract or objects, which was approved by the Shareholders	Not Applicable	
If Yes, Date of share holder Approval	Not Applicable	
Explanation for the Deviation/Variation	Not Applicable	
Comments of the Audit Committee after review	There are no adverse comments from Audit Committee as as there is no devition in the utilisisation of funds from the object it is raised for during the quarter ended on June 30, 2026.	
Comments of the auditors, if any	No Comments	
Objects for which funds have been raised and where there has been a devition, in the following table	Not Applicable as there is no devition in the utilisisation of funds from the object it is raised for.	

Original Object	Modified Object, if any	Original Allocation	Modified allocation, if any	Funds Utilised	Amount of Deviation/Variation for the quarter according to applicable object	Remarks if any
Expansion of New Business: Investing in setting up new facilities, infrastructure, and equipment to support the FMCG and commodities business.	No modification	50,00,000	No modification	2,99,700	Nil	No deviation in utilisation of funds raised through preferential issue.
Working Capital for New Business: Meeting the working capital requirements for the new import & export business, including inventory, receivables, setting up of office space, and other operational expenses.	No modification	24,00,00,000	No modification	10,76,696	Nil	No deviation in utilisation of funds raised through preferential issue.
Strategic Investment: Full or part acquisition of global businesses operating in FMCG distribution.	No modification	7,75,00,000	No modification	-	Nil	No deviation in utilisation of funds raised through preferential issue.
General Corporate Purpose - Up to 25% (Twenty-five percent) of the Issue Proceeds will be utilised for general corporate purposes, which includes, inter alia, meeting ongoing general corporate exigencies and contingencies, 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.	No modification		No modification	9,00,000	Nil	No deviation in utilisation of funds raised through preferential issue.

Deviation or variation could mean:

(a) Deviation in the objects or purposes for which the funds have been raised or

(b) Deviation in the amount of funds actually utilized as against what was originally disclosed or

(c) Change in terms of a contract referred to in the fund raising document i.e. prospectus, letter of offer, etc.

FOR AND ON BEHALF OF THE BOARD

CCME GLOBAL LIMITED

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POONAM CHATURVEDI

MANAGING DIRECTOR

DIN : 05163733

Place : Mumbai

Date : August 14, 2026

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Annexure A
Details of internal auditors as required under Schedule III of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015

Sr. No.	Particulars	Remark
1	Reason for change viz. appointment, resignation, removal, death or otherwise.	Appointment of M/s G J M S & Associates LLP, Chartered Accountants as Internal Auditors of the Company.
2	Date of appointment /cessation and term of appointment.	August 14, 2026, for the Financial Year 2026-2027.
3	Brief Profile (in case of appointment).	G J M S & Associates LLP is a registered Limited Liability Partnership firm of Chartered Accountants and professional presence in Gujarat and Mumbai Metropolitan Region. The firm provides comprehensive financial, taxation, audit assurance, and business advisory solutions. As internal auditors, G J M S & Associates LLP focuses on evaluating and strengthening operational frameworks for startups, SMEs, and corporate clients. Their internal audit practice emphasizes on Process & Risk Evaluation; Compliance Management and Operational Efficiency by delivering practical, value-driven recommendations to improve internal workflow management, financial reporting accuracy, and asset safeguarding.
4	Disclosure of Relationships between Directors (in case of appointment of Director)	Not Applicable
5	Confirmation in compliance with SEBI Letter dated June 14, 2018, read along with Exchange Circular dated June 20, 2018 (Affirmation that the person proposed to be appointed as Director is not debarred from holding the office by virtue of any SEBI Order or any other authority)	Not Applicable

For **CCME GLOBAL LIMITED**
(formerly known as Genesis IBRC India Limited)

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MANAGING DIRECTOR
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