

Genesis IBRC India Limited

CIN: L47733AP1992PLC107068

Regd. Off: Flat No: 401, VVN Residency, 40-A, Ashok Nagar, Eluru, Andhra Pradesh 534002

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POSTAL BALLOT NOTICE

[Pursuant to the provisions of Sections 108 and 110 of the Companies Act, 2013 read with Rules 20 and 22 of the Companies (Management and Administration) Rules, 2014]

Dear Member(s),

Remote e-Voting starts on	Remote e-Voting ends on
Wednesday, February 4, 2026	Thursday, March 5, 2026

NOTICE of Postal Ballot is hereby given to the Members of GENESIS IBRC INDIA LIMITED (**'the Company'**), pursuant to Section 110 and other applicable provisions, if any, of the Companies Act, 2013 (**'the Act'**) read with Rule 20 and Rule 22 of the Companies (Management and Administration), Rules, 2014 (referred to as **'Rules'**), Secretarial Standards-2 (**'SS-2'**), Regulation 44 of the Securities Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, (**'SEBI Listing Regulations'**) and read with the General Circular Nos. 14/2020 dated April 8, 2020, 17/2020 dated April 13, 2020, 20/2020 dated May 5, 2020, 09/2023 dated September 25, 2023, 09/2024 dated September 19, 2024 and other relevant circulars and notifications issued by the Ministry of Corporate Affairs (hereinafter collectively referred to as **'the MCA Circulars'**), and other applicable laws and regulations (including any statutory modification or re-enactment thereof for the time being in force) that the special businesses as set out below is proposed for seeking approval of the Members by way of an Ordinary Resolution and Special Resolutions through the process of Postal Ballot, by electronic means.

The Explanatory Statement pursuant to Section 102(1) and other applicable provisions, if any, of the Act, pertaining to the resolutions setting out the material facts, is appended to this Postal Ballot Notice.

The Board of Directors of the Company have appointed Mr. Piyush A Gohel (Membership no. F9068, COP no.: 27451), Practicing Company Secretaries, Mumbai as the Scrutinizer for conducting the Postal Ballot and e-Voting process in a fair and transparent manner.

In compliance with the said MCA Circulars, the business of the Postal Ballot shall be transacted through electronic voting system only. This postal ballot notice is being sent by the Company only to those members whose e-mail addresses are registered with the Company, Register and Share transfer agent (**RTA**) or the Depository Participant(s) and whose names are recorded in the Register of Members of the Company or in the Register of Beneficial Owners maintained by the National Securities Depository Limited (**"NSDL"**) and Central Depository Services (India) Limited (**"CDSL"**) as on **Friday January 30, 2026 ("cut-off date")**. Hence, a hard copy of Postal Ballot Notice along with Postal Ballot form and pre-paid business reply envelope will not be sent to the members for this Postal Ballot process and members are required to communicate their assent or dissent only through the remote e-voting facility.

The Company has engaged the services of Central Depository Services (India) Ltd. (**"CDSL"**) for the purpose of providing remote e-voting facility to members to enable them to cast their votes electronically. The instructions for exercising remote e-voting are appended to this Notice.

In compliance with the provisions of Sections 108 and 110 of the Act, read with Rule 20 and 22 of Rules and Regulation 44 of the SEBI Listing Regulations and MCA Circulars, the Company is offering e-voting facility

to all the Members to enable them to cast their votes electronically. Members are requested to follow the procedure as stated in the Notes in this regard.

The members of the Company holding shares as on cut-off date i.e. **Friday, January 30, 2026** will be entitled to vote. The remote e-voting will commence on **Wednesday, February 4, 2026 at 9:00 a.m. (IST)** and end on **Thursday, March 5, 2026 at 5:00 p.m. (IST)**. The remote e-voting facility will be disabled by CDSL immediately thereafter.

Upon completion of the scrutiny of the remote e-voting data provided by the CDSL, the Scrutinizer shall submit his report to the Chairperson of the Company, or any other person authorized by him. The results of the Postal Ballot will be announced on **Saturday, March 7, 2026**. The results of the Postal Ballot along with the Scrutinizer's Report shall be displayed on the Company's website <https://genesisiil.com/investor-relations.html> and shall also be communicated to the stock exchange and will be displayed simultaneously on the websites of the BSE Limited at www.bseindia.com where Company's shares are listed. Subject to receipt of requisite votes in favour, resolutions shall be deemed to have been passed on **Thursday, March 5, 2026**, being last date of remote e-voting.

We request the members to exercise their votes electronically during the remote e-voting period as mentioned above. Further, please note that pursuant to the MCA Circulars, voting by members can only be through remote e-voting.

The following are the agenda items to be considered by the shareholders through this Postal Ballot:

SPECIAL BUSINESS:

ITEM NO. 1: APPROVAL FOR CHANGE IN NAME OF THE COMPANY AND CONSEQUENTIAL ALTERATION IN THE NAME CLAUSE OF THE MEMORANDUM OF ASSOCIATION OF THE COMPANY AND ARTICLE OF ASSOCIATION 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 Sections 4, 5, 13, 14, 15 and all other applicable provisions, if any, of the Companies Act, 2013, read with Rule 29 of the Companies (Incorporation) Rules, 2014 (including any statutory modification(s) or re-enactment(s) thereof for the time being in force) and any other applicable law(s), regulation(s), rule(s) or guideline(s) made thereunder ("**Act**"), the provisions of the Memorandum of Association and the Articles of Association of the Company and Regulation 45 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, and subject to such other approvals, consents, permissions and sanctions of Central Registration Centre, Ministry of Corporate Affairs and Central Government (power delegated to Registrar of Companies) together known as ("**MCA**"), Stock Exchange(s), and other regulatory authorities, as may be applicable, and subject to such conditions and modifications as may be prescribed or imposed by any regulatory or other authorities while granting such consents, approvals and permissions, which may be agreed to by the board of directors of the Company, and subject to all other necessary approvals, consents, permissions and sanctions as may be required under any other applicable law, consent of the shareholders of the Company be and is hereby accorded to change the name of the Company from "Genesis IBRC India Limited" to "CCME Global Limited" or "any other name as may be approved by MCA", and the consequent alteration in the Memorandum of Association and Articles of Association of the Company.

RESOLVED FURTHER THAT subject to the approval and upon issuance of fresh certificate of incorporation by the MCA and / or any other statutory authority, the existing Name Clause I of the Memorandum of Association of the Company be altered and substituted with the following clause:

- I. *The name of the Company is CCME Global Limited or any other name as may be approved by Central Registration Centre, Ministry of Corporate Affairs.*

RESOLVED FURTHER THAT subject to the approval and upon issuance of fresh certificate of incorporation by the MCA and / or any other statutory authority, the existing Name wherever appear in Articles of Association of the Company be altered and substituted with the name CCME Global Limited or any other name as may be approved by Central Registration Centre, Ministry of Corporate Affairs.

RESOLVED FURTHER THAT upon issuance of fresh certificate of incorporation by the MCA, consequent upon change of name of the Company, the old name “Genesis IBRC India Limited” wherever appearing in the Memorandum of Association of the Company and the Articles of Association of the Company be substituted by the new name CCME Global Limited or CCME International Limited or CCME Worldwide Limited or any other name as may be approved by MCA, and be deemed substituted in all other necessary documents/records of the Company (including agreements and contracts entered into by the Company, name boards, letter heads and at all other places wherever appearing), in accordance with the provisions of applicable laws.

RESOLVED FURTHER THAT any one Director and/or CFO and/or Company Secretary and Compliance Officer of the Company be and are hereby severally authorized to make, sign, execute and file all the necessary applications, forms, e-forms, returns, deeds, documents and/or writings, as may be considered necessary or expedient including appointing attorney(s) or authorised representatives to make an application to the MCA / Central Government (power delegated to Registrar of Companies), stock exchanges and/or any other statutory authorities, to act, represent and/or appear before any statutory or regulatory authorities for and on behalf of the Company, to delegate all or any of the aforesaid powers in favor of any person(s)/ official(s) etc., to settle and finalise any question, issue, doubt or difficulty which may arise in this regard and to do all such acts, deeds, matters and things as may be considered necessary, expedient, usual or proper to give effect to this resolution.”

ITEM NO. 2: ALTERATION IN MAIN OBJECT CLAUSE OF MEMORANDUM OF ASSOCIATION 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 4, 13 and all other applicable provisions, if any, of the Companies Act, 2013 (the “Act”) read with applicable Rules and Regulations made there under (including any statutory modification(s) or re -enactment(s) thereof for the time being in force), and subject to such approvals, permissions and sanctions of Registrar of Companies, appropriate authorities, departments or bodies as and to the extent necessary, consent of the members of the Company be and are hereby accorded alter Clause III (a) i.e., the main object clause of Memorandum of Association of the Company in below manner:

A. To replace existing sub-clause 1 with the below new sub-clause of clause III(a):

1. To carry on in India or elsewhere the business as manufacture, processor, importer, exporter, distiller, refiner, fermenter, converter, bottler, distributor, preserver, packer, mover, consignor, seller, buyer, reseller, transporter, stockiest, agent, sub-agent, broker, supplier, or otherwise to deal in all types of fast-moving consumer goods and commodities including but not limited to milk, milk powder, cheese, butter, breakfast cereals, noodles, pasta, snacks, biscuits and other ready to eat meals, pulses, rice, spices, flour, chocolates, candy, gums, soaps, shampoo, toothpaste, deodorants, skincare and cosmetic products, detergents, fabric softeners, surface cleaners, dishwashing liquids, over the counter medical products, medical devices, hospital furniture, and other healthcare and hygiene products, beverages like coffee, bottled water, tea, juices, sugar, cooking oil, vegetable oil, groundnut oil and other all types of FMCG products and commodities

and minerals and related products including but not limited to bitumen, Sulphur, iron ore, bauxite and other types of minerals and related products.

B. To delete sub-clauses 2, 3 and 4 of the clause III(a).

RESOLVED FURTHER THAT the sub-clauses 1 to 43 of the Clause III(b) of the Company's MoA shall be re-numbered and read as 2 to 44, respectively.

RESOLVED FURTHER THAT any one Director and/or CFO and/or Company Secretary and Compliance Officer of the Company be and are hereby severally authorized to make, sign, execute and file all the necessary applications, forms, e-forms, returns, deeds, documents and/or writings, as may be considered necessary or expedient, and to do all such other acts, deeds, matters and things as may be considered necessary, expedient, usual or proper to give effect to this resolution."

ITEM NO. 3: APPROVAL FOR INCREASE IN AUTHORISED SHARE CAPITAL OF THE COMPANY AND 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 Genesis IBRC India Limited ('the Company') from existing INR 13,00,00,000 (Indian Rupees Thirteen Crore Only) divided into 1,30,00,000 (One Crore Thirty Lakhs) Equity Shares of INR 10/- (Indian Rupees Ten Only) each to 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 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 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."

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."

ITEM NO. 4: APPROVAL FOR 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 (Share Capital 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, 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 the Company are listed (‘Stock Exchange’) and/or any other statutory / regulatory authority; (vi) the Memorandum and Articles of Association of the Company, and based on the valuation report dated January 28, 2026, received from by 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 to create, offer, issue and allot in one or more tranches up to 4,02,50,000 (Four Crore Two Lakhs Fifty Thousand) 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), payable in cash (‘**Share Issue Price**’), aggregating up to INR 40,25,00,000 (Indian Rupees Forty Crore Twenty-Five Lakhs 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, 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. Padmanaban Krishnamoorthy	2,50,00,000	Promoter / Individual
2	Ms. V. Varalakshmi	40,00,000	Promoter / Individual
3	Mr. Noor Muhammed Habibullah	20,00,000	Non-Promoter / Individual
4	Mr. Suresh Kumar Ramani	20,00,000	Non-Promoter / Individual
5	Mr. Vidhu Mohan Pillai	20,00,000	Non-Promoter / Individual
6	Dhanesh Advisory LLP	20,00,000	Non-Promoter / Non-Individual (Body Corporate)
7	Mr. Ajay Sangani	20,00,000	Non-Promoter / Individual
8	Mr. Kaushal Ruparel	10,00,000	Non-Promoter / Individual
9	Mr. Nandlal Chaturvedi	1,00,000	Non-Promoter / Individual

10	Ms. Poonam Chaturvedi	50,000	Non-Promoter / Individual
11	Mr. Ravindranath Rajaram	1,00,000	Non-Promoter / Individual

RESOLVED FURTHER THAT the “Relevant Date” for the purpose of determination of the floor price of the Subscription Shares to be issued and allotted as above as per ICDR Regulations and other applicable laws is Tuesday, February 3, 2026, being the date 30 (Thirty) days prior to the last date for Remote e-Voting for postal ballot (on which date this resolution, if approved by the requisite majority through Postal Ballot, will be deemed to be passed) i.e. Friday, March 5, 2026.

RESOLVED FURTHER THAT without prejudice to the generality of the above resolution, the issue of the Subscription Shares to Proposed Allottees 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 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 shall be allotted by the Company to the Proposed Allottees 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 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 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 to be allotted to the Proposed Allottees 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 Subscription Shares so offered, issued and allotted 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 in Form PAS-5 and the Board be and is hereby authorized to make an offer to the Proposed Allottees 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, 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, 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.”

ITEM NO. 5: TO REGULARIZE AND APPROVE THE APPOINTMENT OF MR. PADMANABAN KRISHNAMOORTHY (DIN: 11154883) AS NON-EXECUTIVE DIRECTOR AND CHAIRPERSON 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** in pursuant to the provisions of Section 152 and Section 161 other applicable provisions, if any, of the Companies Act, 2013 read with the Companies (Appointment and Qualifications of Directors) Rules, 2014, including any statutory modification(s) or re-enactment thereof for the time being in force, Mr. Padmanaban Krishnamoorthy (DIN: 11154883), who was appointed as an Additional Non-Executive Director of the Company w.e.f. January 19, 2026, in terms of Section 161 of the Companies Act, 2013 and Articles of Association of the Company and who is eligible for appointment, has consented to act as Director of the Company and in respect of whom the Company has received a notice in writing from a Shareholders under Section 160 of the Act proposing his candidature for the office of Director, be and is hereby appointed as a Director of the Company.

RESOLVED FURTHER THAT Mr. Padmanaban Krishnamoorthy be and is hereby appointed as Chairperson of the Company w.e.f. 19th day of January, 2026.

RESOLVED FURTHER THAT the Non-Executive Director so appointed shall be entitled to receive sitting fees for attending Board meetings and Committee meetings as may be decided by the Board from time to time, subject to the limits prescribed under the Companies Act, 2013 and the rules made thereunder and the appointee shall also be entitled to reimbursement of actual expenses incurred in connection with attending Board meetings and performing duties as director of the Company.

RESOLVED FURTHER THAT any one Directors and Company Secretary and Compliance officer of the Company be and are hereby severally authorized to sign and file statutory eForm with the Ministry of Corporate Affairs, inform other regulatory authorities, update Register of Directors and Key Managerial Personnel maintained under Section 170 of the Companies Act, 2013, and do all such acts and take all such steps as may be necessary, proper or expedient to give effect to this resolution.”

ITEM NO. 6: TO REGULARIZE AND APPROVE THE APPOINTMENT OF MS. V. VARALAKSHMI (DIN: 11154884) AS NON-EXECUTIVE DIRECTOR 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** in pursuant to the provisions of Section 152 and Section 161 other applicable provisions, if any, of the Companies Act, 2013 read with the Companies (Appointment and Qualifications of Directors) Rules, 2014, including any statutory modification(s) or re-enactment thereof for the time being in force, Ms. V. Varalakshmi (DIN: 11154884), who was appointed as an Additional Non-Executive Director of the Company w.e.f. January 19, 2026, in terms of Section 161 of the Companies Act, 2013 and Articles of Association of the Company and who is eligible for appointment, has consented to act as Director of the Company and in respect of whom the Company has received a notice in writing from a Shareholders under Section 160 of the Act proposing his candidature for the office of Director, be and is hereby appointed as a Director of the Company.

RESOLVED FURTHER THAT the Non-Executive Director so appointed shall be entitled to receive sitting fees for attending Board meetings and Committee meetings as may be decided by the Board from time to time, subject to the limits prescribed under the Companies Act, 2013 and the rules made thereunder and the appointee shall also be entitled to reimbursement of actual expenses incurred in connection with attending Board meetings and performing duties as director of the Company.

RESOLVED FURTHER THAT any one Directors and Company Secretary and Compliance officer of the Company be and are hereby severally authorized to sign and file statutory eForm with the Ministry of Corporate Affairs, inform other regulatory authorities, update Register of Directors and Key Managerial Personnel maintained under Section 170 of the Companies Act, 2013, and do all such acts and take all such steps as may be necessary, proper or expedient to give effect to this resolution.”

ITEM NO. 7: TO REGULARIZE AND APPROVE THE APPOINTMENT OF MS. POONAM CHATURVEDI (DIN: 05163733) AS DIRECTOR 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** in pursuant to the provisions of Section 152 and Section 161 other applicable provisions, if any, of the Companies Act, 2013 read with the Companies (Appointment and Qualifications of Directors) Rules, 2014, including any statutory modification(s) or re-enactment thereof for the time being in force, Ms. Poonam Chaturvedi (DIN: 05163733), who was appointed as an Additional Director of the Company w.e.f. January 19, 2026, in terms of Section 161 of the Companies Act, 2013 and Articles of Association of the Company and who is eligible for appointment, has consented to act as Director of the Company and in respect of whom the Company has received a notice in writing from a Shareholders under Section 160 of the Act proposing his candidature for the office of Director, be and is hereby appointed as a Director of the Company.

RESOLVED FURTHER THAT any one Directors and Company Secretary and Compliance officer of the Company be and are hereby severally authorized to sign and file statutory eForm with the Ministry of Corporate Affairs, inform other regulatory authorities, update Register of Directors and Key Managerial Personnel maintained under Section 170 of the Companies Act, 2013, and do all such acts and take all such steps as may be necessary, proper or expedient to give effect to this resolution.”

ITEM NO. 8: TO REGULARIZE AND APPROVE THE APPOINTMENT OF MR. ASHOK CHHAGANBHAI PATEL (DIN: 08024669) 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** Mr. Ashok Chhaganbhai Patel (DIN: 08024669), who was appointed as an Additional Independent Non-Executive Director of the Company, with effect from January 19, 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 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 Mr. Ashok Chhaganbhai Patel (DIN: 08024669), 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 January 19, 2026 up to January 18, 2031 (both days inclusive), be and is hereby approved Obligations and Disclosure Requirements) Regulations, 2015 (“**Listing Regulations**”), as amended from time to time.

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.”

ITEM NO. 9: TO REGULARIZE AND APPROVE THE APPOINTMENT OF MS. RITIKA AGRAWAL (DIN: 07106764) AS 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. Ritika Agrawal (DIN: 07106764), who was appointed as an Additional Independent Non-Executive Director of the Company, with effect from January 19, 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 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. Ms. Ritika Agrawal (DIN: 07106764), 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 January 19, 2026 up to January 18, 2031 (both days inclusive), be and is hereby approved Obligations and Disclosure Requirements) Regulations, 2015 (**'Listing Regulations'**), as amended from time to time.

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."

ITEM NO. 10: TO APPROVE THE APPOINTMENT OF MS. POONAM CHATURVEDI (DIN: 05163733) AS MANAGING 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 pursuant to recommendation of the Nomination and Remuneration Committee and approval of the Board of Directors, pursuant to the provisions of Sections 196, 197, 198, 203 and all other applicable provisions if any, read with Schedule V of the Companies Act, 2013 and pursuant to the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014, Regulation 17(6) and other applicable Regulations of SEBI (Listing obligations Disclosures Requirements), 2015 as amended and other applicable provisions of the Companies Act, 2013, the Rules made thereunder (including any statutory modification(s) or re-enactment thereof for the time being in force) and any subsequent amendment / modification in the Rules, Act and/or applicable laws in this regard, the approval of the Shareholders of the Company be and is hereby accorded for the appointment of Ms. Poonam Chaturvedi (DIN: 05163733), as Managing Director of the Company for a period of 1 (One) year with effect from January 19, 2026 up to January 18, 2027, and for the remuneration payable to her for a period of 1 (One) year w.e.f. January 19, 2026 as per the following terms and conditions:

- I. **Salary:** Nil. The Board of Directors be authorized to determine the salary and grant such increases from time to time within the limits specified as per the Act.
- II. **Minimum remuneration:** In the absence of inadequacy of profits in any financial year, (a) subject to the approval of the necessary authorities, the remuneration payable to Ms. Poonam Chaturvedi by way of salary and perquisites shall be the maximum amount permitted as per Schedule V, as amended from time to time or as approved by the shareholders in the General Meeting.
- III. Salary specified herein shall be payable to the Managing Director notwithstanding the inadequacy or no profits in any financial year during his tenure.
- IV. The Managing Director shall not be paid any sitting fee for attending the meetings of the Board of Directors or committee thereof.

- V. The terms and conditions of the said appointment and/or may be altered and varied from time to time by the board as it may, in its discretion, deem fit so as not to exceed the limits specified in the Act, or any amendment hereafter in that regard.
- VI. The Managing Director shall not become interested or otherwise concerned directly or through her husband or minor children in any selling agency of the Company as per the provisions of the Law in force as applicable to the Company.
- VII. The Managing Director shall be entitled to reimbursement of expenses in connection with the business of the Company.
- VIII. Subject to the provisions of the Act, Director while she continues to hold office of the Managing Director shall be subject to retirement by rotation and she shall not be reckoned as a Director for the purpose of determining the rotation or retirement of the Director or in fixing the number of Directors to retire, but she shall ipso facto and immediately cease to be the Managing Director if she ceases to hold office of Director for any cause.
- IX. The Managing Director shall not during the continuance of her employment or at any time thereafter divulge or disclose to any person whosoever or make any use whatever for her own or for whatever purpose, of any confidential information or knowledge obtained by her during her employment as to the business or affairs of the Company and the Managing Director shall during the continuance of her employment hereunder also use his best endeavors to prevent any other person from doing so.

RESOLVED FURTHER THAT any of the Directors of the Company and/or the Company Secretary and Compliance Officer of the Company be and are hereby severally authorized to do all such acts, deeds, matters and things as may be deemed proper, necessary, or expedient, including filing the requisite forms with Ministry of Corporate Affairs or submission of documents with any other authority, for the purpose of giving effect to this Resolution and for matters connected therewith or incidental thereto."

ITEM NO. 11: 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 2,50,00,000 equity shares face value of INR 10 each at par.	25,00,00,000
2.	Ms. V. Varalakshmi	Non-Executive Director and Promoter	Offer, issue and allot 40,00,000 equity shares face value of INR 10 each at par.	4,00,00,000
3.	Ms. Poonam Chaturvedi and her relative	Managing Director	Offer, issue and allot 1,50,000 face value of INR 10 each at par.	15,00,000

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.”

Notes:

- The Explanatory Statement pursuant to the provisions of Sections 102 and 110 of the Companies Act, 2013 read ('Act') with Rule 22 of the Companies (Management and Administration) Rules, 2014 ('Rules'), Secretarial Standard – SS 2 ('SS-2'), Regulation 36 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ('Listing Regulations') and all other applicable provisions, setting out material facts concerning the resolution proposed to be passed is annexed hereto and forms part of this Notice.
- In compliance with the MCA circulars, this Postal Ballot Notice is being sent only through e-mails to all the members who have registered their e-mail address with the Company / it's Registrar & Transfer Agent ('RTA') / Depositories Participants ('DPs') and that the communication of assent or dissent of the members would only take place through remote e-voting system. The Postal Ballot Form and prepaid business envelope are not being sent to the members for this Postal Ballot process.
- The Postal Ballot Notice is being sent electronically to all the members, whose names appeared in the Register of Members / List of Beneficial Owners maintained by the Depositories as on Friday, January 30, 2026, (**'cut-off date'**). Members as on the cut-off date would be entitled to vote for the purpose of Postal Ballot. The notice of the Postal Ballot will also be available on the Company's website at https://genesisiil.com/assets/images/Notices/Notice_Postal%20Ballot_Genesis_Final.pdf of National Stock Exchange of India Limited at www.nseindia.com and BSE Limited at www.bseindia.com and on the website of the CDSL at <https://www.evotingindia.com/>.
- The postal ballot e-voting schedule is given in the table below:

Commencement of voting	Close of voting	Results announcement date
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(Start date)	(End date)	
Wednesday, February 4, 2026	Thursday, March 5, 2026	Saturday, March 7, 2026

5. In compliance with the provisions of Sections 108 and 110 of the Act read with Rules 20 and 22 of the Rules, Regulation 44 of the Listing Regulations and SS-2, the Company is pleased to provide e-voting facility to its members to exercise their right to vote electronically on the resolutions mentioned in the Postal Ballot notice. The members can cast their vote using electronic voting system ('remote evoting') provided by the CDSL. **A member cannot exercise his / her / its vote through proxy on Postal Ballot.**
6. During this period, members / shareholders of the Company, holding shares either in physical form or in dematerialized form, as on the cut-off date, may cast their vote by remote e-voting. The remote e-voting module shall be disabled by the CDSL for voting immediately thereafter. Once the vote on a resolution is cast by a member, the member shall not be allowed to change it subsequently.
7. The voting rights of members / shareholders shall be in proportion to their share of the paid-up equity share capital of the Company as on the cut-off date.
8. Information of directors being proposed to be appointed pursuant to Regulation 36(3) of the Listing Regulations and SS-2 are given in Annexure A attached hereto.
9. The certificate of the Company's statutory auditors as required under Regulation 45 of the SEBI LODR Regulations, 2015 is given in Annexure B and is available on the website of the Company at <https://genesiiil.com/assets/images/Notices/Annexure%20B%20-%20Auditor%20Certificate%20for%20Name%20Change.pdf>.
10. The valuation report dated January 28, 2026 issued by Registered Valuer as required under the provisions of Section 62 of the Companies Act, 2013, read with rules made there under and Regulation 165 of the SEBI (ICDR) Regulations, 2018 is given in Annexure C and is available on the website of the Company at https://genesiiil.com/assets/images/Notices/Annexure%20C%20-%20ValuationReport_Genesis_28%20Jan%2026.pdf.
11. The certificate of the Practicing Company Secretary certifying that the issue is being made in accordance with the requirements of the Chapter V of the SEBI ICDR Regulation is given in Annexure D and is available on the website of the Company at under the tab Notice on <https://genesiiil.com/investor-relations.html>.
12. As per Regulation 40 of the SEBI Listing Regulations, as amended, securities of listed companies can be transferred only in dematerialized form with effect from April 1, 2019, except in case of request received for transmission or transposition of securities. In view of this and to eliminate all risks associated with physical shares, members holding shares in physical form are requested to consider converting their holdings to dematerialised form.
13. Mr. Piyush A. Gohel, (Membership no. F9068, COP no.: 27451), Practicing Company Secretary, Mumbai has been appointed as the Scrutinizer for conducting the e-Voting process in a fair and transparent manner.
14. Members holding shares in electronic form are requested to intimate immediately any change in their address or bank mandates to their Depository Participant with whom they are maintaining their demat accounts. Members holding shares in physical form are requested to intimate immediately any change in their address or bank mandates immediately to the Company.

15. Members holding shares in single name and physical form are advised to make nomination in respect of their shareholding in the Company.
16. In compliance with provisions of Section 108 of the Companies Act, 2013 read with Rule 20 of the Companies (Management and Administration) Rules, 2014, the Company is pleased to offer e-voting facility of CDSL as an alternative mode of voting which will enable the Members to cast their votes electronically on the resolutions mentioned in the notice of Postal Ballot of the Company.
17. A copy of this notice has been placed on the website of the Company at www.genesisiiil.com and the website of CDSL at <https://www.evotingindia.com>.
18. Members who have not registered their E-mail address so far, are requested to register their email for receiving all communication including Notices etc. from the Company electronically. Members can do this by updating their email addresses with their depository participants.

Registration of E-mail ID:

- (a) In case, the shareholder's email ID is already registered with the Company/its Registrar & Share Transfer Agent / Depositories, log in details for e-voting are being sent on the registered email address.
- (b) In case the shareholder has not registered his/her/their email address with the Company/its RTA/Depositories and or not updated the Bank Account mandate, the following instructions to be followed:

For shares held in physical mode:

Shareholders, holding shares in physical mode, need to submit a request to Company's RTA by using the SEBI prescribed ISR form, which can be downloaded from the Company RTA's website at <https://www.vccipl.com/index.html#services>.

Such shareholders are requested to fill in their details, including folio number(s) and the email ID along with all requisite information as requested. Ensure signatures are as per specimen signatures registered with the Company's RTA and submit the form to the Company's RTA along with relevant documents ISR 2, SH 13 as per the instructions given in the form and in SEBI circular dated March 16, 2023.

For shares held in dematerialized mode:

Shareholders, holding shares in dematerialized mode, should contact their Depository Participant (DP) and follow the process advised by DP.

19. Members holding shares in the same set of names under different ledger folios are requested to apply for consolidation of such folios along with relevant share certificates to the Company's Registrar and Transfer Agent.

Securities and Exchange Board of India (SEBI) has mandated the submission of Permanent Account Number (PAN) by every participant in securities market. Members holding shares in electronic form are, therefore, requested to submit their PAN to their Depository Participant with whom they are maintaining their demat account. Members holding shares in physical form shall submit their PAN details to the Company or to the Registrar and Share Transfer Agent. SEBI has also mandated that for registration of transfer of securities, the transferor(s) and transferee(s) shall furnish a copy of their PAN card to the Company for registration of transfer of securities at info@vccipl.com.

THE INSTRUCTIONS FOR MEMBERS FOR REMOTE E-VOTING ARE AS UNDER: -

Procedure for e-Voting as prescribed by E-voting Service Provider (ESP) i.e., Central Depository Services (India) Limited:

THE INSTRUCTIONS OF SHAREHOLDERS FOR REMOTE E-VOTING:

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

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

The voting period begins on **Wednesday, February 4, 2026 at 9:00 a.m. (IST)** and ends on **Thursday, March 5, 2026 at 5:00 p.m. (IST)**. During this period shareholders' of the Company, holding shares either in physical form or in dematerialized form, as on the **Friday, January 30, 2026 ("cut-off date")** may cast their vote electronically. The e-voting module shall be disabled by CDSL for voting thereafter.

Pursuant to **SEBI Master Circular SEBI/HO/CFD/PoD2/CIR/P/0155 dated 11th November 2024 (as amended)**, 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. Shareholders are advised to update their mobile number and e-mail ID with their DPs to access E-Voting facility.

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

- i In terms of **SEBI Master Circular SEBI/HO/CFD/PoD2/CIR/P/0155 dated 11th November 2024 (as amended)**, on e-Voting facility provided by Listed Companies, Individual shareholders holding securities in demat mode are allowed to vote through their demat account maintained with Depositories and Depository Participants. Shareholders are advised to update their mobile number and email Id in their demat accounts in order to access e-Voting facility.

Pursuant to abovesaid SEBI Circular, Login method for e-Voting 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 Depository	20. Users who have opted for CDSL Easi / Easiest facility, can login through their existing user id and password. Option will be made available to reach e-Voting page without any further authentication. The users to login to Easi / Easiest are requested to visit cdsl website

	www.cdslindia.com and click on login icon & My Easi New (Token) Tab. 21. After successful login the Easi / Easiest user will be able to see the e-Voting option for eligible companies where the evoting is in progress as per the information provided by company. On clicking the evoting option, the user will be able to see e-Voting page of the e-Voting service provider for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting. Additionally, there is also links provided to access the system of all e-Voting Service Providers, so that the user can visit the e-Voting service providers' website directly. 22. If the user is not registered for Easi/Easiest, option to register is available at cdsi website www.cdslindia.com and click on login & My Easi New (Token) Tab and then click on registration option. 23. Alternatively, the user can directly access e-Voting page by providing Demat Account Number and PAN No. from a e-Voting link available on www.cdslindia.com home page. The system will authenticate the user by sending OTP on registered Mobile & Email as recorded in the Demat Account. After successful authentication, user will be able to see the e-Voting option where the evoting is in progress and also able to directly access the system of all e-Voting Service Providers.
Individual Shareholders holding securities in demat mode with NSDL Depository	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. 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. 4. For OTP based login you can click on

	https://eservices.nsdl.com/SecureWeb/evoting/evotinglogin.jsp . You will have to enter your 8-digit DP ID, 8-digit Client Id, PAN No., Verification code and generate OTP. Enter the OTP received on registered email id/mobile number and click on login. After successful authentication, you will be redirected to NSDL Depository site wherein you can see e-Voting page. Click on “ Genesis IBRC India Limited ” 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.
Individual Shareholders (holding securities in demat mode) login through their Depository Participants (DP)	You can also login using the login credentials of your demat account through your Depository Participant registered with NSDL/CDSL for e-Voting facility. After Successful login, you will be able to see e-Voting option. Once you click on e-Voting option, you will be redirected to NSDL/CDSL Depository site after successful authentication, wherein you can see e-Voting feature. Click on company name or e-Voting service provider name and you will be redirected to e-Voting service provider website for casting your vote during the remote e-Voting period.

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

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

ii. Login method for Remote e-Voting 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 For CDSL: 16 digits beneficiary ID:
 - For NSDL: 8 Character DP ID followed by 8 Digits Client ID,
 - 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.

- iii. After entering these details appropriately, click on “SUBMIT” tab.
- iv. 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.
- v. For shareholders holding shares in physical form, the details can be used only for e-voting on the resolutions contained in this Notice.
- vi. Click on the EVSN for the relevant **<Genesis IBRC India Limited>** on which you choose to vote.
- vii. 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.
- viii. Click on the “RESOLUTIONS FILE LINK” if you wish to view the entire Resolution details.
- ix. 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.
- x. Once you “CONFIRM” your vote on the resolution, you will not be allowed to modify your vote.
- xi. You can also take a print of the votes cast by clicking on “Click here to print” option on the Voting page.
- xii. 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.
- xiii. There is also an optional provision to upload BR/POA if any uploaded, which will be made available to scrutinizer for verification.
- xiv. **Additional Facility for Non – Individual Shareholders and Custodians –For Remote Voting only.**
 - Non-Individual shareholders (i.e. other than Individuals, HUF, NRI etc.) and Custodians are required to log on to www.evotingindia.com and register themselves in the “Corporates” module.
 - A scanned copy of the Registration Form bearing the stamp and sign of the entity should be emailed to helpdesk.evoting@cdslindia.com.

- After receiving the login details a Compliance User should be created using the admin login and password. The Compliance User would be able to link the account(s) for which they wish to vote on.
- The list of accounts linked in the login will be mapped automatically & can be delink in case of any wrong mapping.
- It is Mandatory that, a scanned copy of the Board Resolution and Power of Attorney (POA) which they have issued in favour of the Custodian, if any, should be uploaded in PDF format in the system for the scrutinizer to verify the same.
- Alternatively, Non Individual shareholders are required mandatory to send the relevant Board Resolution/ Authority letter etc. together with attested specimen signature of the duly authorized signatory who are authorized to vote, to the Scrutinizer and to the Company at the email address viz; csgenesisiil@gmail.com (designated email address by company) or csgenesisiil@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 of PAN card), AADHAR (self-attested scanned copy of Aadhar Card) 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 e-Voting from the CDSL e-Voting System, you can write an email to helpdesk.evoting@cdslindia.com or contact at toll free no. 1800 21 09911.

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

By Order of the Board.
for **GENESIS IBRC INDIA LIMITED,**
Sd/-
Poonam Chaturvedi
Managing Director
DIN: 05163733

Place: Mumbai

Date: February 2, 2026

Address for Communication:

Managing Director GENESIS IBRC INDIA LIMITED Flat No: 401, VVN Residency, 40-A, Ashok Nagar, Eluru, Andhra Pradesh 534002	Address of Registrar and Share Transfer Agents Unit: Genesis IBRC India Limited Venture Capital & Corporate Investments (P)Ltd, "AURUM", DOOR No.4-50/P-II/57/4F & 5F, PLOT No.57, 4th & 5th FLOORS, JAYABHERI
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e- mail: csgenesisiil@gmail.com
CIN: L47733AP1992PLC107068

ENCLAVE PHASE - II GACHIBOWLI,
HYDERABAD 500032, Telangana, India
e-mail: info@vccipl.com
Phones: 040-23818475 /76 & 23868257

**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. 1: APPROVAL FOR CHANGE IN NAME OF THE COMPANY AND CONSEQUENTIAL
ALTERATION IN THE NAME CLAUSE OF THE MEMORANDUM OF ASSOCIATION OF THE
COMPANY:**

This is to inform you that due to change in management of the Company, the Board of Directors in their meeting held on January 19, 2026, proposed to change the name of the Company from “Genesis IBRC India Limited” to “CCME Global Limited” or “CCME International Limited” or “CCME Worldwide Limited” or “any other name as may be approved by MCA” which may align with the existing business name of the new management, following a change in management. The new management believes that the name change will:

- Leverage synergies between the Company's operations and the new management's existing businesses;
- Enhance brand recognition and reputation in the market;
- Better reflect the Company's current and future business direction; and
- Improve market perception and facilitate business opportunities.

The proposed name change is part of the new management's strategic initiative to integrate the Company's identity with their business portfolio.

Further like to inform you that, the Company has filed application for name availability with the MCA and the approval from the MCA is awaited till date of this notice. We shall update the same on the stock exchange portal once the name is made available by MCA to the Company.

As per the provisions of Section 13 and 14 of the Companies Act, 2013, approval of the shareholders is required for changing the name of the Company and consequent alteration in the Memorandum of Association and Articles of Association of the Company by passing a special resolution. Accordingly, the approval of the shareholders of the Company is sought for changing the name of the Company and consequent alteration in the Memorandum of Association and Articles of Association of the Company.

The Company has complied with Regulation 45 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, to the extent they are applicable, and has also obtained a certificate from the Company's statutory auditors and who is also a Practicing Chartered Accountant in respect of the same, copy of which is annexed herewith as **Annexure B** and is available on the website of the Company at <https://genesisiil.com/assets/images/Notices/Annexure%20B%20-%20Auditor%20Certificate%20for%20Name%20Change.pdf>. Further, application will be filed with the BSE Limited of the proposed new name upon receipt of confirmation of Certificate of Incorporation with the new name from MCA.

The draft of the amended Memorandum of Association and Articles 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.

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. 1 except as set out in this Notice and to the extent of their shareholding, if any.

ITEM NO. 2: ALTERATION IN MAIN OBJECT CLAUSE OF MEMORANDUM OF ASSOCIATION OF THE COMPANY:

This is to inform you that the Board of Directors in their meeting held on January 28, 2026, proposed to amend the Company's main object clause to expand its business scope to include dealing in all types of Fast-Moving Consumer Goods (FMCG) products, commodities and minerals and related products. This change is driven by the new management's expertise and experience in these sectors, which is expected to bring in new growth opportunities and synergies.

The new management, with its proven track record in FMCG, commodities and minerals and related products, intends to leverage its expertise to drive growth and expansion in these sectors. The amendment will enable the Company to Capitalize on the growing demand for the Indian FMCG products outside India specially in Middle East countries and leverage the new management's established relationships with suppliers, distributors, and retailers in the FMCG, commodities and minerals and related sector.

The aforesaid alteration, if approved by the members of the Company, shall be registered with the Registrar of Companies, Vijayawada ("ROC"), as per the provisions of the Companies Act, 2013 with such modifications as may be advised by the ROC.

As per the provisions of Section 13 of the Companies Act, 2013, approval of the shareholders is required for alteration of the object clause of the Memorandum of Association of the Company by passing a special resolution. Accordingly, the approval of the members of the Company is sought for the alteration of the object clause of the Memorandum of Association of the Company as set out in the resolution at Item No. 2 of the Notice.

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. 2 for the approval of the shareholders of the Company by way of a Special 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. 2 as set out in this Notice except to the extent of their shareholding, if any.

ITEM NO. 3: APPROVAL FOR INCREASE IN AUTHORISED SHARE CAPITAL OF THE COMPANY AND 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 January 28, 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 13,00,00,000 (Indian Rupees Thirteen Crore Only) divided into 1,30,00,000 (One Crore Thirty Lakhs) Equity Shares of INR 10/- (Indian Rupees Ten Only) each and Issued, Subscribed and Paid-up Share Capital is INR 13,00,00,000 (Indian

Rupees Thirteen Crore Only) divided into 1,30,00,000 (One Crore Thirty Lakhs) 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 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.
- (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. 3 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. 2 as set out in this Notice except to the extent of their shareholding, if any.

ITEM NO. 4: APPROVAL FOR 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 January 28, 2026, approved raising of funds by way of offer, issue and allotment of up to 4,02,50,000 (Four Crore Two Lakhs Fifty Thousand) equity shares of the Company of face value of INR 10 (Indian Rupees Ten Only) each to promoter and non-promoter ('Subscription Shares') at a price of INR 10 (Indian Rupees Ten Only) each, payable in cash ('Issue Price'), aggregating to INR 40,25,00,000 (Indian Rupees Forty Crore Twenty-Five Lakhs Only), to the allottees mentioned below (referred to as the 'Proposed Allottees'), by way of a preferential issue through private placement offer, that they have agreed to subscribe to the proposed preferential issue and has confirmed its 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 to create, offer, issue and allot in one or more tranches up to 4,02,50,000 (Four Crore Two Lakhs Fifty Thousand) equity shares of the Company of face value of INR 10 (Indian Rupees Ten Only) each to promoter and non-promoter ('Subscription Shares') at a price of INR 10 (Indian Rupees Ten Only) each, payable in cash ('Issue Price'), aggregating to INR 40,25,00,000 (Indian Rupees Forty Crore Twenty-Five Lakhs Only).

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. 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 January 28, 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 4,02,50,000 (Four Crore Two Lakhs Fifty Thousand) equity shares of the Company of face value of INR 10 (Indian Rupees Ten Only) each to promoter and non-promoter ('Subscription Shares') at a price of INR 10 (Indian Rupees Ten Only) each, payable in cash ('Issue Price'), aggregating to INR 40,25,00,000 (Indian Rupees Forty Crore Twenty-Five Lakhs Only).

2. 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 6.56 (Indian Rupees Six and Fifty-Six paise 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 January 28, 2026 issued by the Registered Valuer is enclosed as Annexure C and is also available on the website of the Company at chrome-extension://efaidnbmnnnibpcajpcglclefindmkaj/https://genesisil.com/assets/images/Notices/Annexure%20C%20-%20ValuationReport_Genesis_28%20Jan%2026.pdf.

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 to the Proposed Allottees at issue price of INR 10 (Indian Rupees Ten Only) each.

3. Name and address of valuer who performed the valuation:

Name: RV Bhavin R. Patel

Address: 315, Phoenix Complex, Nr. Suraj Plaza, Sayajigunj, Vadodara - 390 020

4. Amount which the Company intends to raise by way of such securities:

Aggregate amount up to INR 40,25,00,000 (Indian Rupees Forty Crore Twenty-Five Lakhs Only) by way of issue of Equity Shares on preferential basis.

5. 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 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.
- (b) The price determined above shall be subject to appropriate adjustments as permitted under the rules, regulations and laws, as applicable from time to time.
- (c) The Subscription Shares shall be allotted by the Company to the Proposed Allottees 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 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.
- (d) The Subscription 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.
- (e) The Subscription Shares to be allotted to the Proposed Allottees 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.
- (f) 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.
- (g) The Subscription Shares so offered, issued and allotted shall not exceed the number of equity shares as approved herein above.

6. Purposes or objects of offer / preferential issue:

The Company intends to utilize the proceeds raised through the Preferential Issue ("Issue Proceeds") towards the following objects:

Sr. No.	Purpose / Objects of issue proceeds
A	Expansion of New Business: Investing in setting up new facilities, infrastructure, and equipment to support the FMCG and commodities business.
B	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.
C	Strategic Investment: Full or part acquisition of global businesses operating in FMCG distribution.
D	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.

Note: (a) The amount of issue proceeds to be utilized shall be inter-se decided by the Board at their own

discretion; and (b) The requirement stipulated by BSE Circular No. 20221213-47 dated December 13, 2022 with respect to the additional disclosures for objects of the issue is not applicable as the issue size of the preferential issue is less than Rs. 100 Crore; and (c) The Proceeds are proposed to be deployed towards the purpose set out above and not proposed to be utilized towards any specific project. Accordingly, the requirement to disclose: (i) the break-up of cost of the project, (ii) means of financing such project, and (iii) proposed deployment status of the proceeds at each stage of the project, are not applicable.

Schedule of implementation and deployment of funds

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 of 24 months from receipt of funds for equity shares. 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.

7. Monitoring of Utilization of Funds

Since the amount of issue proceeds is less than INR 100 Crore, the appointment of Monitoring Agencies in terms of Regulation 162A of the SEBI (ICDR) Regulations, 2018 is not applicable.

8. 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.

9. 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 to be issued and allotted to the Proposed Allottees is Tuesday, February 3, 2026 (i.e. being the date, which is 30 days prior to the date of passing of this resolution being the last date of remote e-voting i.e. Thursday, March 5, 2026).

10. 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:

Not Applicable because the offer, issue and allotment of Subscription Shares to the Proposed Allottees is on cash.

11. The intent of the promoters, directors or key management personnel or senior management of the

issuer to subscribe to the offer:

Promoters, directors, key management personnel and senior management of the Company are subscribing to the issue 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 the Proposed Allottees	Category	Number of equity shares proposed
1	Mr. Padmanaban Krishnamoorthy	Promoter / Individual	2,50,00,000
2	Ms. V. Varalakshmi	Promoter / Individual	40,00,000
3	Ms. Poonam Chaturvedi	Non-Promoter / Managing Director	50,000
4	Mr. Ravindranath Rajaram	Non-Promoter / CFO	1,00,000

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.

12. The Shareholding Pattern of the issuer before and after the preferential issue 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)	96,42,700	74.17	2,90,00,000	3,86,42,700	72.56
(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)	96,42,700	74.17	2,90,00,000	3,86,42,700	72.56
	Total Shareholding of Promoter and Promoter Group (A)= (A)(1)+(A)(2)	96,42,700	74.17	2,90,00,000	3,86,42,700	72.56
(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	28,63,426	22.02	0	28,63,426	5.38
II	Individual shareholders holding nominal share capital in excess of Rs. 2 lakh.	3,95,061	3.04	90,00,000	93,95,061	17.64
(b)	Non-Resident Indians (NRIs)	4,622	0.04	0	4,622	0.01
(c)	Bodies Corporate	92,191	0.71	20,00,000	20,92,191	3.93
(d)	Any Others (Trust)	2,000	0.02	0	2,000	0.01
(e)	Any Other (Directors and KMP and their relatives)	0	0.00	2,50,000	2,50,000	0.47
	Sub-Total (B)(2)	33,57,300	25.83	92,50,000	1,46,07,300	27.44
	Total Public Shareholding (B)= (B)(1)+(B)(2)	33,57,300	25.83	1,12,50,000	1,46,07,300	27.44
	TOTAL (A)+(B)	1,30,00,000	100.00	4,02,50,000	5,32,50,000	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)	1,30,00,000	100.00	4,02,50,000	5,32,50,000	100.00

** The post-issue shareholding percentage has been calculated assuming allotment of all Subscription Shares.*

13. Proposed time limit within which the allotment shall be completed:

In terms of SEBI (ICDR) Regulations, 2018 the preferential allotment of Subscription Shares 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.

14. 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 2025 – 2026 under review.

15. 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, shall be locked-in as per Chapter V of the SEBI ICDR Regulations.

16. 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 in the Company, if any is held by them in dematerialized form. The Proposed Allottees 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 have Permanent Account Number. The lock-in kindly refers to above point 15.

17. Pending Preferential Issue:

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

18. 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.

19. 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 wilful 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.

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

Sr. No.	Proposed Allottees	Current Status of Proposed Allottees	Post Allotment Status of Proposed Allottees
1	Mr. Padmanaban Krishnamoorthy	Promoter / Individual	Promoter / Individual
2	Ms. V. Varalakshmi	Promoter / Individual	Promoter / Individual
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
6	Dhanesh Advisory LLP	Non-Promoter / Non-Individual (Body Corporate)	Non-Promoter / Non-Individual (Body Corporate)
7	Mr. Ajay Sangani	Non-Promoter / Individual	Non-Promoter / Individual
8	Mr. Kaushal Ruparel	Non-Promoter / Individual	Non-Promoter / Individual
9	Mr. Nandlal Chaturvedi	Non-Promoter / Individual	Non-Promoter / Individual
10	Ms. Poonam Chaturvedi	Non-Promoter / Individual	Non-Promoter / Individual
11	Mr. Ravindranath Rajaram	Non-Promoter / Individual	Non-Promoter / Individual

21. 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 is being made in accordance with requirements of Chapter V of SEBI ICDR Regulations has been obtained considering the said preferential issue. The copy of said certificate is enclosed to this notice as Annexure D and may be accessed on the Company's website [https://genesisiil.com/assets/images/Notices/Annexure%20D%20-%20PCS%20Certificate_R163\(2\)_ICDR_Genesis.pdf](https://genesisiil.com/assets/images/Notices/Annexure%20D%20-%20PCS%20Certificate_R163(2)_ICDR_Genesis.pdf).

22. Dues toward SEBI, Stock Exchange(s) or Depositories:

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

23. The names of the Proposed Allottees, percentage of post preferential issue capital that may be held by the Proposed Allottees and change in control, if any, in the issuer consequent to the preferential

issue:

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	
				No of Equity Shares	% of Holdings	No of Equity Shares	% of Holdings
1	Mr. Padmanaban Krishnamoorthy	Promoter / Individual	2,50,00,000	80,70,400	62.08	3,30,70,400	62.10
2	Ms. V. Varalakshmi	Promoter / Individual	40,00,000	15,72,300	12.09	55,72,300	10.46
3	Mr. Noor Muhammed Habibullah	Non-Promoter / Individual	20,00,000	0	0.00	20,00,000	3.75
4	Mr. Suresh Kumar Ramani	Non-Promoter / Individual	20,00,000	0	0.00	20,00,000	3.75
5	Mr. Vidhu Mohan Pillai	Non-Promoter / Individual	20,00,000	0	0.00	20,00,000	3.75
6	Dhanesh Advisory LLP	Non-Promoter / Non-Individual (Body Corporate)	20,00,000	0	0.00	20,00,000	3.75
7	Mr. Ajay Sangani	Non-Promoter / Individual	20,00,000	0	0.00	20,00,000	3.75
8	Mr. Kaushal Ruparel	Non-Promoter / Individual	10,00,000	0	0.00	10,00,000	1.88
9	Mr. Nandlal Chaturvedi	Non-Promoter / Individual	1,00,000	0	0.00	1,00,000	0.19
10	Ms. Poonam Chaturvedi	Non-Promoter / Individual	50,000	0	0.00	50,000	0.09
11	Mr. Ravindranath Rajaram	Non-Promoter	1,00,000	0	0.00	1,00,000	0.19

		/					
		Individual					

24. 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 2,90,00,000 (Two Crore Ninety Lakhs) Equity Shares of face value of INR 10 each at par aggregating to INR 29,00,00,000 (Indian Rupees Twenty-Nine Crore Only). Also, Ms. Poonam Chaturvedi, being Managing Director of the Company and under non-promoter category will subscribe (along with the relative) up to 1,50,000 (One Lakh Fifty Thousand) Equity Shares of face value of INR 10 each at par aggregating to INR 15,00,000 (Indian Rupees Fifteen Lakhs Only).

25. Change in control, if any, upon preferential issue:

Consequent to the proposed preferential issue of Convertible Warrants/ Resulting Equity Shares, there shall not be any change in control or change in management of the Company. The preferential issue 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.

26. Proposed time schedule:

The Subscription Shares shall be allotted by the Company to the Proposed Allottees 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 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 shall be completed on or before Sixty (60) days from the receipt of application money for the Equity Shares as per Section 42(6) of the Companies Act, 2013.

27. Details of the Directors, Key Managerial Persons or their relatives, in any way, concerned or interested in the said resolution:

The above preferential allotment 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. 4 of this Notice except to the extent of their respective subscription in the Subscription Shares 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 to persons belonging to the Promoter/Promoter Group and Non-Promoter Category, is being sought by way of a "Special Resolution" as set out in the said item no. 4 of this Notice.

28. 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:

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. Padmanaban Krishnamoorthy	Promoter / Individual	*Not Applicable	No
2	Ms. V. Varalakshmi	Promoter / Individual	*Not Applicable	No
3	Mr. Noor Muhammed Habibullah	Non-Promoter / Individual	*Not Applicable	No
4	Mr. Suresh Kumar Ramani	Non-Promoter / Individual	*Not Applicable	No
5	Mr. Vidhu Mohan Pillai	Non-Promoter / Individual	*Not Applicable	No
6	Dhanesh Advisory LLP	Non-Promoter / Non-Individual (Body Corporate)	Ms. Brinda Pankajkumar Dhanesha Mr. Pankaj Harsukhbhai Dhanesha	No
7	Mr. Ajay Sangani	Non-Promoter / Individual	*Not Applicable	No
8	Mr. Kaushal Ruparel	Non-Promoter / Individual	*Not Applicable	No
9	Mr. Nandlal Chaturvedi	Non-Promoter / Individual	*Not Applicable	No
10	Ms. Poonam Chaturvedi	Non-Promoter / Individual	*Not Applicable	No
11	Mr. Ravindranath Rajaram	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.

29. Undertakings:

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

30. 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 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.

31. 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.

32. 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.

33. 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.

34. Other disclosures:

- (a) The Authorized Equity Share Capital of the Company is proposed be to 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.

None of the Directors, except Mr. Padmanaban Krishmoorthy, Ms. V. Varalakshmi, Ms. Poonam Chaturvedi, Mr. Ravindran Rajaram, Key Managerial Personnel of the Company or their respective relatives, is concerned or interested in the above said resolution. However, they may be deemed to be concerned to the extent of change in the percentage of their voting rights in the post equity shareholding in the Company, if any.

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. 4 of this Notice.

ITEM NO. 8: TO REGULARIZE AND APPROVE THE APPOINTMENT OF MR. ASHOK CHHAGANBHAI PATEL (DIN: 08024669) AS AN INDEPENDENT NON-EXECUTIVE DIRECTOR OF THE COMPANY:

Based on the recommendation of the Nomination and Remuneration Committee, the Board of Directors, at its Meeting held on January 19, 2026, appointed Mr. Ashok Chhaganbhai Patel (DIN: 08024669) as an Additional Independent Non-Executive Director, not liable to retire by rotation, for a term of 5 (five) years commencing from January 19, 2026, subject to approval of the Shareholders by Special Resolution. 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.

Mr. Ashok Chhaganbhai Patel is holding a Degree in Master of Commerce and a certificate from Institute of Company Secretary of India. With over a decade of extensive experience, he has established expertise in navigating complex corporate and compliance matters. His expertise encompasses handling regulatory compliance under Corporate and Company Laws, adhering to Listing Regulations, and managing processes of Rights Issues, Bonus Issues, Buy Back and Preferential Allotments of securities. He also has handled the Compliances with respect to Mergers, De-mergers and acquisition of Companies, FEMA matters such as FDI and ODI, Compounding under Companies Act and FEMA Act, Drafting of Commercial Agreement and handling the NBFC Compliances.

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 Mr. Ashok Chhaganbhai Patel (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 he is not disqualified under the provisions of Section 164(2) of the Act; (iii) Declaration to the effect that he 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 he is not aware of any circumstance or situation which exists or may be reasonably anticipated that could impair or impact his ability to discharge his duties and (v) Declaration

pursuant to BSE Limited Circular No. LIST/COMP/14/2018-19, that he 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. Mr. Ashok Chhaganbhai Patel has also confirmed that he 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.

In the opinion of the Board, Mr. Ashok Chhaganbhai Patel fulfills the conditions specified under the Act read with Rules thereunder and the SEBI Listing Regulations for his 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 his association would be of immense benefit to the Company and hence, it is desirable to appoint him as an Independent Non-Executive Director. The terms and conditions of appointment of Mr. Ashok Chhaganbhai Patel as an Independent Non-Executive Director are uploaded on the website of the Company at www.genesisil.com and would also be made available for inspection to the Shareholders / Members without any fee, on all working days, until the last date of remote e-voting.

The Board recommends the Special Resolution at Item No. 8 of the accompanying Notice for approval by the Shareholders of the Company. Other than Mr. Ashok Chhaganbhai Patel and/or his 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. 8 of the accompanying Notice. Mr. Ashok Chhaganbhai Patel is not related to any Director or KMP of the Company.

ITEM NO. 9: TO REGULARIZE AND APPROVE THE APPOINTMENT OF MS. RITIKA AGRAWAL (DIN: 07106764) AS INDEPENDENT NON-EXECUTIVE DIRECTOR OF THE COMPANY:

Based on the recommendation of the Nomination and Remuneration Committee, the Board of Directors, at its Meeting held on January 19, 2026, appointed Ms. Ritika Agrawal (DIN: 07106764) as an Additional Independent Non-Executive Director, not liable to retire by rotation, for a term of 5 (five) years commencing from January 19, 2026, subject to approval of the Shareholders by Special Resolution. 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.

Ms. Ritika Agrawal is holding a Degree in Master of Commerce and a certificate from Institute of Company Secretary of India. With more than 15 years of extensive experience in the field of secretarial compliance and governance. She has established expertise in corporate and compliance matters. She also has handled the Compliances with respect to corporate matters i.e., Mergers and Acquisition, FEMA matters such as FDI and ODI, etc.

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. Ritika Agrawal (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. Ritika Agrawal 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.

In the opinion of the Board, Ms. Ritika Agrawal fulfills the conditions specified under the Act read with Rules thereunder and the SEBI Listing Regulations for his 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. Ritika Agrawal as an Independent Non-Executive Director are uploaded on the website of the Company at www.genesisiiil.com and would also be made available for inspection to the Shareholders / Members without any fee, on all working days, until the last date of remote e-voting.

The Board recommends the Special Resolution at Item No. 9 of the accompanying Notice for approval by the Shareholders of the Company. Other than Ms. Ritika Agrawal 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. 9 of the accompanying Notice. Ms. Ritika Agrawal is not related to any Director or KMP of the Company.

ITEM NO. 10: TO APPROVE THE APPOINTMENT OF MS. POONAM CHATURVEDI (DIN: 05163733) AS MANAGING DIRECTOR OF THE COMPANY:

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

Based on the recommendation of the Nomination and Remuneration Committee and Audit Committee, the Board of Directors, at its Meeting held on January 19, 2026, appointed Ms. Poonam Chaturvedi (DIN: 05163733) as Managing Director, liable to retire by rotation, for a term of 1 (one) year commencing from January 19, 2026, subject to approval of the Shareholders by Special Resolution.

Brief profile:

Ms. Poonam Chaturvedi is holding a Degree in Bachelor of Commerce. She is having vast extensive experience in the field of finance, accounts, and compliances. She is actively engaged in the management consultancy.

Reason for appointment:

Ms. Poonam Chaturvedi is a Commerce Graduate by educational qualification and is having experience in the field of finance and compliance and to gain from her experience and knowledge in the field finance and compliance it is proposed to avail her services as a Managing Director of the Company and further for the benefit of all stakeholders.

Major terms and condition:

- I. **Salary:** Nil. The Board of Directors be authorized to determine the salary and grant such increases from time to time within the limits specified as per the Act.

- II. **Minimum remuneration:** In the absence of inadequacy of profits in any financial year, (a) subject to the approval of the necessary authorities, the remuneration payable to Ms. Poonam Chaturvedi by way of salary and perquisites shall be the maximum amount permitted as per Schedule V, as amended from time to time or as approved by the shareholders in the General Meeting.
- III. Salary specified herein shall be payable to the Managing Director notwithstanding the inadequacy or no profits in any financial year during his tenure.
- IV. The Managing Director shall not be paid any sitting fee for attending the meetings of the Board of Directors or committee thereof.
- V. The terms and conditions of the said appointment and/or may be altered and varied from time to time by the board as it may, in its discretion, deem fit so as not to exceed the limits specified in the Act, or any amendment hereafter in that regard.
- VI. The Managing Director shall not become interested or otherwise concerned directly or through her husband or minor children in any selling agency of the Company as per the provisions of the Law in force as applicable to the Company.
- VII. The Managing Director shall be entitled to reimbursement of expenses in connection with the business of the Company.
- VIII. Subject to the provisions of the Act, Director while she continues to hold office of the Managing Director shall be subject to retirement by rotation and she shall not be reckoned as a Director for the purpose of determining the rotation or retirement of the Director or in fixing the number of Directors to retire, but she shall ipso facto and immediately cease to be the Managing Director if she ceases to hold office of Director for any cause.
- IX. The Managing Director shall not during the continuance of her employment or at any time thereafter divulge or disclose to any person whosoever or make any use whatever for her own or for whatever purpose, of any confidential information or knowledge obtained by her during her employment as to the business or affairs of the Company and the Managing Director shall during the continuance of her employment hereunder also use his best endeavors to prevent any other person from doing so.

The terms and condition including remuneration as set out here are in accordance with the applicable provisions of Companies Act, 2013, Rules made there under read with Schedule V to the Companies Act, 2013.

The Board recommends the Special Resolution at Item No. 10 of the accompanying Notice for approval by the Shareholders of the Company. Other than Ms. Poonam Chaturvedi 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. 10 of the accompanying Notice.

Annexure A

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. 5 and 6

Name of Director	Mr. Padmanaban Krishnamoorthy	Ms. V. Varalakshmi
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DIN	111548883	11154884
Date of Birth / Age	22-07-1961 / 64 years	18-01-1967 / 58 years
Date of first appointment on the Board	January 19, 2026	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.	Ms. V. Varalakshmi is holding a Degree in Bachelor of Arts from University of Madras. She is having extensive experience of over 22 years in logistics, export processing, and fleet management. She has proven expertise in optimizing supplychains, ensuring compliance, and driving operational efficiency. Also skilled in handling documentation, coordinating shipments, and delivering effective solutions in fast-paced environments.
Qualifications	Post graduate	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	Appointed as Non-Executive Director 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.	She is Wife of Mr. Padmanaban Krishnamoorthy who is Non-Executive Director and Chairman of the Company.
Directorships held in other companies (excluding foreign companies)	Nil	Nil
Committee position held in other companies	Nil	Nil
Remuneration	Nil	Nil
Details of remuneration sought to be paid	Sitting fees as per the provisions of the Companies Act, 2013	Sitting fees as per the provisions of the Companies Act, 2013
Resignation from Listed Entities in past three years	Nil	Nil
No. of Meetings of the Board attended during the financial year 2025 - 2026	Nil	Nil

No. of shares held in the Company.	80,70,400 equity shares	15,72,300 equity shares
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For item no. 8 and 9

Name of Director	Mr. Ashok Chhaganbhai Patel	Ms. Ritika Agrawal
DIN	08024669	07106764
Date of Birth / Age	10-03-1989 / 36 years	18-10-1984 / 41 years
Date of first appointment on the Board	January 19, 2026	January 19, 2026
Experience (including expertise in specific functional area) / Brief Resume	Mr. Ashok Chhaganbhai Patel is holding a Degree in Master of Commerce and a certificate from Institute of Company Secretary of India. With over a decade of extensive experience, he has established expertise in navigating complex corporate and compliance matters. His expertise encompasses handling regulatory compliance under Corporate and Company Laws, adhering to Listing Regulations, and managing processes of Rights Issues, Bonus Issues, Buy Back and Preferential Allotments of securities. He also has handled the Compliances with respect to Mergers, De-mergers and acquisition of Companies, FEMA matters such as FDI and ODI, Compounding under Companies Act and FEMA Act, Drafting of Commercial Agreement and handling the NBFC Compliances.	Ms. Ritika Agrawal is holding a Degree in Master of Commerce and a certificate from Institute of Company Secretary of India. With more than 15 years of extensive experience in the field of secretarial compliance and governance. She has established expertise in corporate and compliance matters. She also has handled the Compliances with respect to corporate matters i.e., Mergers and Acquisition, FEMA matters such as FDI and ODI, etc.
Qualifications	Post graduate	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	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	He is not related to any of the Directors and Key Managerial Personnel of the Company.	She is not related to any of the Directors and Key Managerial Personnel of the Company.
Directorships held in other companies (excluding foreign companies)	Director of below 2 (Two) companies, of which 1 (One) is private limited company(s) and 1 (One) is public listed company: 1. Sparc Electrex Limited; and 2. Aurum Girnar Private Limited	Director of below 1 (One) company, of which 1 (One) is private limited company(s) and Nil are public companies: 1. C. D. Financial Services Private Limited.

	Not the Managing Director, Chief Executive Officer, Whole time Director, Secretary, Chief Financial Officer, Manager of any public company.	Not the Managing Director, Chief Executive Officer, Whole time Director, Secretary, Chief Financial Officer, Manager of any public company.
Committee position held in other companies	Sparc Electrex Limited (a) Member and Chairman of Audit Committee; (b) Member and Chairman of Nomination and Remuneration Committee.	Nil
Remuneration	Nil	Nil
Details of remuneration sought to be paid	Sitting fees as per the provisions of the Companies Act, 2013	Sitting fees as per the provisions of the Companies Act, 2013
Resignation from Listed Entities in past three years	Resigned as Independent Non-Executive Director of Toyam Sports Limited.	Resigned as Independent Non-Executive Director of Window Glass Limited.
No. of Meetings of the Board attended during the financial year 2025 - 2026	Nil	Nil
No. of shares held in the Company.	Nil	Nil

For item no. 7 and 10

Name of Director	Ms. Poonam Chaturvedi
DIN	05163733
Date of Birth / Age	15-11-1987 / 39 years
Date of first appointment on the Board	January 19, 2026
Experience (including expertise in specific functional area) / Brief Resume	Ms. Poonam Chaturvedi is holding a Degree in Bachelor of Commerce. She is having vast extensive experience in the field of finance, accounts, and compliances. She is actively engaged in the management consultancy.
Qualifications	Graduate
Terms and conditions of appointment or re-appointment	Appointed as Managing Director of the Company for the period of 1 (one) year on terms and conditions as mentioned in the proposed resolution and explanatory statement under para Major Terms and Condition of item no. 10 of this notice.
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)	Director of below 1 (One) company, of which 1 (One) is private limited company(s): 1. Isthann Financials Private Limited. Not the Managing Director, Chief Executive Officer, Whole time Director, Secretary, Chief Financial Officer, Manager of any public company.
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. 11: TO APPROVE THE TRANSACTIONS WITH THE COMPANY'S RELATED PARTIES:

This is to inform you that it is proposed to offer, issue and allot equity shares of the Company to below directors and key managerial personnel of the Company:

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 2,50,00,000 equity shares face value of INR 10 each at par.	25,00,00,000
2.	Ms. V. Varalakshmi	Non-Executive Director and Promoter	Offer, issue and allot 40,00,000 equity shares face value of INR 10 each at par.	4,00,00,000
3.	Ms. Poonam Chaturvedi and her relative	Managing Director	Offer, issue and allot 1,50,000 face value of INR 10 each at par.	15,00,000

As per the provisions of Regulation 23(4) of the SEBI LODR Regulations, 2015, the approval of the shareholders of the Company is to be obtained for the transaction as mentioned above by passing an ordinary resolution. Accordingly, on recommendation of the audit committee, the board of directors of the Company in their meeting held on January 28, 2026, proposed for the above-mentioned transaction with its related parties. All of the concerned Directors and Key Managerial Personnel have provided their disclosures on the respective interest in the above-mentioned proposed transaction.

The details for the transaction between the Company and its related party are as follows:

Sr. No.	Particulars of the information	Information provided by the management	Information provided by the management	Information provided by the management
1	Name of the related party	Mr. Padmanaban Krishnamoorthy	Ms. V. Varalakshmi	Ms. Poonam Chaturvedi and her relative
2	Country of origin of the related party	Dubai	Dubai	India

3	Nature of business of the related party	Offer, issue and allot 2,50,00,000 equity shares face value of INR 10 each at par.	Offer, issue and allot 40,00,000 equity shares face value of INR 10 each at par.	Offer, issue and allot 1,50,000 face value of INR 10 each at par.
4	Relation between the Company and the related party	Non-Executive Director and Promoter	Non-Executive Director and Promoter	Managing Director
5	Total amount of all the transactions undertaken during the last financial year	Nil	Nil	Nil
6	Total amount of all the transactions undertaken in the current financial year up to the quarter immediately preceding the quarter in which the approval is sought	Nil	Nil	Nil
7	Any default, if any, made by a related party concerning any obligation undertaken by it under a transaction or arrangement entered into with during the last financial year.	None	None	None
8	Amount of the proposed transactions being placed for approval in the meeting of the shareholders.	Up to INR 25,00,00,000	Up to INR 4,00,00,000	Up to INR 15,00,000
9	Whether the proposed transactions taken together with the transactions undertaken with the related party during the current financial year would render the proposed transaction a material RPT?	Yes	Yes	Yes
10	Value of the proposed transactions as a percentage of the company's annual consolidated turnover for the immediately preceding financial year	More than 100%	More than 100%	More than 100%
11	Financial performance of the related party for the	Not Applicable	Not Applicable	Not Applicable

	immediately preceding financial year			
12	Specific type of the proposed transaction (e.g. sale of goods/services, purchase of goods/services, giving loan, borrowing etc.)	Purchase of equity shares by participating in the Proposed Preferential Issue of 4,02,50,000 equity shares to the promoters and non-promoters of the Company.	Purchase of equity shares by participating in the Proposed Preferential Issue of 4,02,50,000 equity shares to the promoters and non-promoters of the Company.	Purchase of equity shares by participating in the Proposed Preferential Issue of 4,02,50,000 equity shares to the promoters and non-promoters of the Company.
13	Details of each type of the proposed transaction	Purchase of 2,50,00,000 equity shares face value of INR 10 each at par aggregating INR 25,00,00,000.	Purchase of 40,00,000 equity shares face value of INR 10 each at par aggregating INR 4,00,00,000.	Purchase of 1,50,000 equity shares face value of INR 10 each at par aggregating INR 15,00,000.
14	Tenure of the proposed transaction (tenure in number of years or months to be specified)	One Time	One Time	One Time
15	Whether omnibus approval is being sought?	No	No	No
16	Value of the proposed transaction during a financial year. If the proposed transaction will be executed over more than one financial year, provide estimated break-up financial year-wise.	Up to INR 25,00,00,000	Up to INR 4,00,00,000	Up to INR 15,00,000
17	Justification as to why the RPTs proposed to be entered into are in the interest of the company	The fund will be utilised for the purposes of business activities of the Company and for the growth of the Company.	The fund will be utilised for the purposes of business activities of the Company and for the growth of the Company.	The fund will be utilised for the purposes of business activities of the Company and for the growth of the Company.
18	Details of the promoter(s)/ director(s) / key managerial personnel of the company who have interest in the transaction, whether directly or indirectly. Explanation: Indirect	Non-Executive Director and Chairman of the Company, and holding 80,70,400 equity shares in the Company.	Non-Executive Director of the Company, and holding 15,72,300 equity shares in the Company.	Managing Director of the Company, and holding Nil equity shares in the Company.

	interest shall mean interest held through any person over which an individual has control.			
19	A copy of the valuation or other external party report, if any, shall be placed before the Audit Committee.	As mentioned in point no. 2 and 3 of the explanatory statement of item no. 4 of this notice.	As mentioned in point no. 2 and 3 of the explanatory statement of item no. 4 of this notice.	As mentioned in point no. 2 and 3 of the explanatory statement of item no. 4 of this notice.
20	Other information relevant for decision making	Not Applicable	Not Applicable	Not Applicable

The Board recommends the Special Resolution at Item No. 11 of the accompanying Notice for approval by the Shareholders of the Company. Except the Directors as mentioned in the table above, 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. 11 of the accompanying Notice.

By Order of the Board.
for **GENESIS IBRC INDIA LIMITED,**
Sd/-
Poonam Chaturvedi
Managing Director
DIN: 05163733

Place: Mumbai
Date: February 2, 2026

Annexure B

AUDITOR'S CERTIFICATE

To,
The Board of Directors,
GENESIS IBRC INDIA LIMITED
Flat No: 401, VVN Residency,
40-A, Ashok Nagar, Eluru,
Andhra Pradesh 534002

We, the statutory auditors of Genesis IBRC India Limited, (hereinafter referred to as "the Company") have received request from the Management of the Company to issue certificate under Regulation 45 (3) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 to certify the Compliance as prescribed under Regulation 45 (1) of the said regulations.

Management's Responsibility

The responsibility of compliance with the relevant laws and regulations, including the applicable Accounting Standards and Other Generally Accepted Accounting Principles in India, is that of the Board of Directors of the Company.

The Management is also responsible for ensuring that the Company complies with the requirements of the Act and the rules, and the applicable accounting standards in relation to the Change of Name, and for providing all relevant information to the Registrar of Companies (Ministry of Corporate Affairs) and the Stock Exchange.

Auditor's Responsibility

Pursuant to the requirements of the relevant laws and regulations, it is our responsibility to provide reasonable assurance as to whether the Company complies with the condition prescribed under Regulation 45 (1) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

Opinion

Based on our examination as above and according to the information and explanations given to us, along with the representations provided by the management, in our opinion, the Company has complied with the conditions as prescribed under the Regulation 45 (1) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

Details of compliances as required under sub-regulation (1) of Regulation 45 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015:

A time period of at least one year has elapsed from the last name change	Yes, the Company's name to the present name was changed vide fresh certificate of incorporation dated January 12, 2018 issued by the Registrar of Companies.
At least fifty percent of the total revenue in the preceding one-year period has been accounted for by the new activity suggested by the new name.	Not Applicable

The amount invested in the new activity/project is atleast fifty percent of the assets of the listed entity:	*Not Applicable
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*This is to inform you that:

- (a) Based on our examination as above and according to the information and explanations given to us, along with the representations provided by the management, as on the date of this certificate, there is no new activity being carried out by the Company and therefore no amount has been invested by the Company in the new activity.
- (b) The Board of Directors in their meeting held on January 28, 2026, and subject to Shareholders and regulatory authorities including Ministry of Corporate Affairs approval, approved (i) the change in the main business activity of the Company; (ii) raise funds through issue and allotment of equity shares on preferential issue basis; and (iii) to invest atleast 75% of the total amount raised through preferential issue in the new business activities.

Responsibility

Our obligations in respect of this certificate are entirely separate from, and our responsibility and liability are in no way changed by, any other role we may have as statutory auditors of the Company or otherwise. Nothing in this certificate, nor anything said or done in the course of or in connection with the services that are the subject of this certificate, will extend any duty of care we may have in our capacity as statutory auditors of the Company. This Certificate is issued at the request of Sagar Soya Products Limited pursuant to the requirements of the Regulation 45 (3) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 for onward submission to the Stock Exchange and other Regulatory Authorities as may be required. This Certificate should not be used for any other purpose without our prior written consent.

For **M N Rao & Associates LLP**
Chartered Accountants
Firm Registration Number: 005386S/S000195

Sd/-
(V Venkata Bhavana)

Place: Hyderabad

Date: 30-01-2026

Partner
Membership No. 243589
UDIN: 26243589YMFRLM2546

BHAVIN PATEL
B.E. (Mech),
Cost Accountant
MIE, IBBI Regd Valuer
Chartered Engineer (I)



BHAVIN R. PATEL & ASSOCIATES
Cost Accountant,
Valuer (Plant & Machinery),
Valuer (Land & Building),
Valuer (Securities & Financial Assets),
Chartered Engineer.

**Valuation of Equity Shares
of
Genesis IBRC India Limited
Valuation Date: January 28, 2026
Report Date: January 28, 2026
(UDIN : 2631969ZZW5UXOW6ZM)**



Address: 315 Phoenix Complex Nr Suraj Plaza Sayajigunj Vadodara 390020
(M): 7600022094(E) bhavinbrd3388@gmail.com

Ref: BRP/GEN/01
IBBI R. No.: IBBI/RV/05/2019/11668

January 28, 2026

To,
Board of Directors,
Genesis IBRC India Limited
Flat no 401, VVN Residency, 40 A, Ashok Nagar,
West Godavari, Eluru - 534002, Andhra Pradesh, India

Dear Sir,

Subject – Report on the Fair Value of equity shares of Genesis IBRC India Limited (“Company” or “GIIL”) for preferential allotment of securities of the Company in terms of Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018 (“SEBI ICDR Regulations”).

We have been asked by the Company to ascertain the fair value of the equity shares of the Company having a face value of Rs. 10/- each and the same has been arrived at as per the provisions of SEBI ICDR Regulations as the shares are not frequently traded as on the date of Board Meeting i.e. January 28, 2026, we have taken into consideration book value (Net Asset Value), profit earning capacity and such other parameters as are customary for valuation of shares of the Company.

Hence, this report is being provided solely for the captioned purpose only, based on the information as deemed necessary by us and provided by the Company.

Based on our analysis, as described in this valuation report, the estimate of value of GIIL as of January 28, 2026, is **Rs. 10.00 per share** for equity shares.

A detailed working of the valuation can be found in **Annexures** of this report. We have no obligation to update this report or our conclusion of value for information that comes to our attention after the date of this report.



A. Background information of the asset being valued

Genesis IBRC India Limited (CIN: L47733AP1992PLC107068) is a public limited company incorporated on 23 October 1992 under the Companies Act, 1956, with its registered office at Flat No. 401, VVN Residency, 40-A, Ashok Nagar, Eluru, Andhra Pradesh, India. The Company is registered with the Registrar of Companies, Vijayawada and operates as a listed entity on the BSE with the scrip code 514336.

Shareholding Pattern of the Company as on January 28, 2026

Category of Shareholder	No. of Equity Shares held	% of shareholding
Promoter & Promoter Group	96,42,700	74.17
Public	33,57,300	25.83
Total	1,30,00,000	100.00

The Company is listed on the BSE Limited ("BSE").

B. Purpose of the valuation and appointing authority

We are given to understand that the Company intends to issue securities on a preferential basis to meet its funding requirements. In this regard, GIIL has engaged us to carry out a valuation of equity shares of the Company as per requirements of the Securities and Exchange Board of India (Issue of Capital and Disclosure Requirement) Regulation, 2018.

This valuation report has been prepared to determine the fair value of the equity shares of the Company in accordance with the applicable provisions of the SEBI ICDR Regulations, 2018. The final issue price shall be subject to the applicable provisions of the SEBI ICDR Regulations based on the structure of the proposed preferential issue.

C. Identity of the Registered Valuer

Name of the Valuer	RV Bhavin R Patel
IBBI Registration Number	IBBI/RV/05/2019/11668

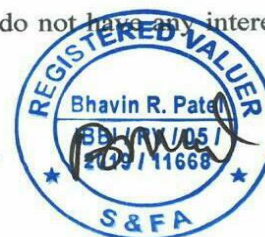
D. Use of work of Expert

We have not used the work of any other experts in the valuation assignment.

E. Disclosure of valuer's interest or conflict, if any

We hereby confirm and explicitly declare that we are independent valuers and do not have any interest,

3 | Genesis IBRC India Limited



direct or indirect, in the underlying securities being valued.

F. Date of appointment, valuation date and date of the valuation report

Date of appointment	January 22, 2026
Valuation date	January 28, 2026
Date of valuation report	January 28, 2026

G. Inspections and / or investigations undertaken

We have not carried out any inspection or independent verification of the information provided. We have relied on the publicly available information, the board approved audited financial statements, and other financial and non-financial information made available to us as well as the representations made to us in the course of this engagement.

H. Nature and sources of the information used or relied upon

In the course of our valuation analysis, we have relied on various financial and non-financial information obtained from the company and from various public, financial and industry sources. We have relied on all information provided by the Company which has been duly approved by the concerned authority to which it pertains to. Our conclusion of value is dependent on such information being complete and accurate in all material respects. The principal sources of Information used in the course of our valuation include, inter alia:

1. Company specific information

- a) Brief history, present activities and business profile etc.;
- b) Memorandum of Association and Article of Association;
- c) Audited financial statements for the year ended FY2023-24, FY2024-25
- d) Written representations made by the Company in the course of the valuation exercise.
- e) Trading history data of equity shares of GIIL for the one year from the date of Board Meeting.
- f) Other related information from various sources.

2. Publicly available information

External data bases subscribed to the valuer.

It is important to note that we have relied upon the information provided to us and referred to above. We have not endeavored to seek an independent confirmation of its reliability, accuracy or completeness beyond what is reasonably necessary and prudent in the circumstances. We have not performed any form of audit or verification of the information that we have relied upon. Accordingly, the valuer accepts no responsibility for any errors in the information on which the valuation conclusions are based.



I. Valuation Methods / Parameters adopted

1. Asset Approach: Net Asset Value (NAV)
2. Income Approach: Price Earning Capacity Value (PECV)
3. Market Approach: Market Value (As per SEBI ICDR Regulations, 2018)

1. Asset Approach - Net Asset Value (NAV)

Under the Asset Approach, the Net Asset Value (NAV) Method has been adopted as the primary valuation methodology for determining the value of the Company. This method represents the value of the Company with reference to the historical cost and carrying value of assets owned by the Company, after adjusting for all applicable liabilities, as on the valuation date.

The Net Asset Value has been computed by starting with the total assets of the Company and deducting there from all debts, borrowings, trade payables, provisions and other liabilities, including current and reasonably foreseeable contingent liabilities, if any. Preference share capital, where applicable, has also been deducted to arrive at the net value attributable to equity shareholders.

Accordingly, the NAV derived represents the true net worth of the Company after providing for all external present and potential obligations. For verification and consistency, the net assets computed from the balance sheet have been cross-checked with equity share capital plus free reserves and surplus, after adjusting for contingent liabilities and other necessary provisions.

Refer **Annexures** for the detailed working of NAV

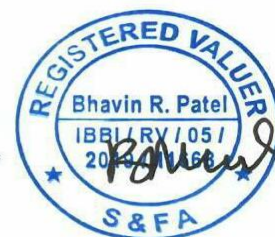
2. Income Approach - Price Earning Capacity Value (PECV)

Under the Income Approach, the Profit Earning Capacity Value (PECV) method estimates the value of a company based on its future income generation potential and expected earnings capacity. This method typically involves determining key parameters such as (i) future maintainable profits, (ii) applicable income tax rate, and (iii) expected rate of return, and capitalizing the post-tax maintainable profits using the selected capitalization rate.

However, for the present valuation exercise, the PECV method has not been adopted, as the Company does not have operating revenue during the relevant financial period. In the absence of revenue-generating operations, it is not possible to reliably estimate future maintainable profits, which is a fundamental input required under the PECV methodology.

3. Market Approach - Market Value

Under the Market Approach, the value of equity shares is derived with reference to the quoted market prices of the Company's equity shares on a recognized stock exchange, in accordance with the provisions of the SEBI (Issue of Capital and Disclosure Requirements) Regulations, 2018.



However, for the present valuation exercise, the Market Approach has not been adopted as the equity shares of the Company are not frequently traded on the recognized stock exchange. Based on the trading data reviewed for the period preceding the Valuation Date, the trading volumes and frequency do not meet the criteria prescribed under Regulation 164(5) of the SEBI ICDR Regulations, 2018 for classification as “frequently traded shares”.

Due to the low liquidity and very thin trading volumes, the available market prices do not reflect an efficient price discovery mechanism and may not reliably represent the fair value of the Company’s equity shares. Consequently, the pricing methodology prescribed under Regulation 164(1) of the SEBI ICDR Regulations, 2018, which is applicable to frequently traded shares, has not been considered appropriate for the present valuation purpose.

Refer **Annexures** for the detailed working of Frequently traded share calculation.

J. Valuation Analysis

While various valuation approaches were evaluated, the final valuation has been carried out exclusively using the Asset Approach (Net Asset Value Method), considering the Company’s present operational and market conditions and the availability of reliable valuation inputs.

The Income Approach (Profit Earning Capacity Value Method) has not been considered for the present valuation exercise, as the Company does not have operating revenue during the relevant financial period. In the absence of revenue generation and sustainable operating profits, it is not feasible to estimate future maintainable earnings, which is a fundamental requirement for applying the PECV methodology. Accordingly, this approach has been excluded from the valuation analysis.

The Market Approach has also not been considered, as the equity shares of the Company are infrequently traded on the recognized stock exchange. The low trading volumes and limited market participation result in the absence of efficient price discovery, thereby making quoted market prices unreliable for determining fair value. Accordingly, this approach has also been excluded from the valuation exercise.

In view of the above, the Asset Approach (Net Asset Value Method) has been adopted as the sole valuation methodology. This approach reflects the intrinsic value of the Company based on its underlying asset base after adjusting for all liabilities and obligations. Given the absence of operating revenue and reliable market price benchmarks, the NAV method provides the most objective, conservative and balance-sheet-driven basis of valuation under the present circumstances.

Based on the NAV computation, the Net Asset Value per equity share is lower than the face value of Rs.10 per share. However, in accordance with applicable regulatory provisions and issuance norms, equity shares cannot issue at a price lower than their face value. Accordingly, the fair value of the Company’s equity shares has been adopted at Rs.10 per share, being the minimum permissible value.



Sr. No.	Valuation Parameters	Value per Equity Share (in Rupees) (A)	Weights (B)	Weighted average Equity Value per Share (Rs.) (A)*(B)
1	Asset Approach - Net Asset Value (NAV)	6.5635	100.0%	6.5635
2	Income Approach - Price Earning Capacity Value (PECV)	NA	NA	NA
3	Market Approach - Market Value (As per regulation 164(1) of SEBI ICDR Regulations, 2018)	NA	NA	NA
	Total			6.5635

K. Restrictions on use of the valuation report, if any

This valuation report is meant for use for the limited purpose of issue of Securities as on the valuation date or on a date close to the valuation date. It should not be used for any other purpose or by any other person. Further, the valuation report is based on the available financial information from the company and publicly available sources which we believe to be accurate. We accept no responsibility for any errors in the information on which the valuation conclusions are based.

L. Conclusion

For the present valuation exercise, only the Asset Approach (Net Asset Value Method) has been considered. The Income Approach (PECV Method) has not been adopted due to the absence of operating revenue, which makes it impractical to estimate future maintainable earnings. The Market Approach has also not been considered as the Company's equity shares are infrequently traded, resulting in unreliable market price discovery.

Accordingly, the valuation has been carried out solely based on the NAV Method, as it provides the most objective and reliable basis under the prevailing circumstances. Since the computed NAV per equity share is lower than the face value of Rs.10, and equity shares cannot be issued below face value, the fair value of the Company's equity shares has been concluded at Rs.10 per share.

In the light of the above and consideration of all the relevant factors and circumstances discussed and outlined in this report, we conclude as under:



the clients' existing business records. Accordingly, we express no audit opinion or any other form of assurance on this information.

5. We do not provide assurance on the achievability of the results forecast by the management as events and circumstances do not occur as expected; differences between actual and expected results may be material. We express no opinion as to how closely the actual results will correspond to those projected/forecast as the achievement of the forecast results is dependent on actions, plans and assumptions of management.
6. The client and its management/representatives warranted us that the information they supplied was complete, accurate and true and correct to the best of their knowledge. We have relied upon the representations of the owners/clients, their management and other third parties concerning the financial data except as specifically stated to the contrary in the report. We shall not be liable for any loss, damages, cost or expenses arising from fraudulent acts, misrepresentations, or willful default on the part of the companies, their directors, employee or agents.
7. We have relied on data from external sources also to conclude the valuation. These sources are believed to be reliable and therefore, we assume no liability for the truth or accuracy of any data, opinions or estimates furnished by others that have been used in this analysis. Where we have relied on data, opinions or estimates from external sources, reasonable care has been taken to ensure that such data has been correctly extracted from those sources and /or reproduced in its proper form and context.
8. The user to which this valuation is addressed should read the basis upon which the valuation has been done and be aware of the potential for later variations in value due to factors that are unforeseen at the valuation date. Due to possible changes in market forces and circumstances, this valuation report can only be regarded as relevant as at the valuation date.
9. We owe responsibility to only to the authority/client that has appointed us under the terms of the engagement letter. We will not be liable for any losses, claims, damages or liabilities arising out of the actions taken, omissions or advice given by any other person. In no event shall we be liable for any loss, damages, cost or expenses arising in any way from fraudulent acts, misrepresentations or willful default on the part of the client or companies, their directors, employees or agents.
10. The report assumes that the company complies fully with relevant laws and regulations applicable in its area of operations and usage unless otherwise stated, and that the company will be managed in a competent and responsible manner. Further, as specifically stated to the contrary, this report has given no consideration to matters of a legal nature, including issues of legal title and compliance with local laws, and litigations and other contingent liabilities that are not recorded/reflected in the balance sheet/fixed assets register provided to us.
11. We are independent of the client/company and have no current or expected interest in the Company or its assets. The fee paid for our services in no way influenced the results of our analysis.
12. Our report is meant for the purpose mentioned above and should not be used for any purpose other than the purpose mentioned therein. The Report should not be copied or reproduced without obtaining our prior written approval for any purpose other than the purpose for which it is prepared.

Date: January 28, 2026

Place: VADODARA



Annexures

Asset Approach - Net Asset Value Method

		(INR in Lakhs)
Particulars		March 31, 2025
<u>Non-Current Assets</u>		
Property Plant & Equipments (PPE)	-	
Deferred Tax Assets (Net)	-	
Other non-current assets	-	
Total non-current assets		0.0000
<u>Current Assets</u>		
Financial Assets	-	
Trade Receivables	-	
Cash and cash equivalents	0.5700	
Loans & advances	366.7200	
Other Current Assets	516.2500	
Total current assets		883.5400
<u>Current Liabilities & Provision</u>		
Financial Liabilities	-	
Trade payables	3.7400	
Other current liabilities	26.5400	
Total current liabilities & provision		30.2800
Net Current Assets		853.2600
<u>Non - Current Liabilities and Provisions</u>		
Long Term Borrowings	-	
Lease Liabilities	-	
Long Term Provisions	-	
Deferred Tax Liabilities	-	
Total non-current liabilities		0.0000
Net Assets value		853.2600
No. of shares (Nos.)		1,30,00,000
Book Value per share (INR)		6.5635

Note – Based on the discussions with the Management, we have considered the financial statements as of March 31, 2025, for the Net Asset Value calculation purposes.

Calculation of Frequently Traded Shares

<u>Calculation of Frequently Traded Shares</u>	
Particulars	Number
Weighted Average Number of Equity Shares	1,30,00,000
Total Volume Traded during 240 Trading Days Period	39,602
% of Shares Traded during 240 Trading Days Period	0.30%



Annexure D

COMPLIANCE CERTIFICATE

[Pursuant to Regulation 163(2), Part III of Chapter V of the SEBI (Issue of Capital and Disclosure Requirement) Regulations, 2018 including any amendment/modification thereof]

To,
The Board of Directors,
GENESIS IBRC INDIA LIMITED
401, VVN Residency, 40 A, Ashok Nagar,
Ashok Nagar (West Godavari), Eluru,
Andhra Pradesh - 534002

I, Piyush A. Gohel, Practicing Company Secretary having been appointed by GENESIS IBRC INDIA LIMITED (hereinafter referred to as 'Company'), a Company Incorporated under the provisions of the erstwhile Companies Act, 1956 having CIN: L47733AP1992PLC107068 and its registered office at 401, VVN Residency, 40 A, Ashok Nagar, Ashok Nagar (West Godavari), Eluru, Andhra Pradesh - 534002 to issue this Compliance Certificate in accordance with Regulation 163(2) of Chapter V of SEBI (Issue of Capital and Disclosure Requirements), Regulations, 2018 as amended from time to time, (hereinafter referred to as "Regulations").

In accordance with the Regulations, the Company has proposed to offer, issue and allot up to 4,02,50,000 (Four Crore Two Lakhs Fifty Thousand) equity shares of the Company of face value of INR 10 (Indian Rupees Ten Only) each to promoter and non-promoter ('Subscription Shares') at a price of INR 10 (Indian Rupees Ten Only) each, payable in cash ('Issue Price'), aggregating to INR 40,25,00,000 (Indian Rupees Forty Crore Twenty-Five Lakhs Only) ('Proposed Preferential Issue'). The Proposed Preferential Issue is approved at the meeting of Board of Directors of the Company held on January 28, 2026.

Management Responsibility:

- (a) The compliance with Chapter V of the ICDR Regulations for the preferential issue is the responsibility of the management of the Company. Management is also responsible for preparation and maintenance of all accounting and other relevant supporting records and documents, this responsibility includes the implementation and maintenance of internal controls and records relevant to the preparation of internal controls relevant to the preparation / presentation in the Notice of the Postal Ballot and applying an appropriate basis of preparation and making estimates that are reasonable in the circumstances.
- (b) The Management is also responsible for providing all relevant information to SEBI and BSE Limited. The Management is also responsible for ensuring that the Company complies with the below requirements of the ICDR Regulations:
 - i. Determine the relevant date, being the date thirty days prior to the date on which the meeting of shareholders is held to consider the proposed preferential issue;
 - ii. Determine the minimum price of the equity shares in accordance with Regulation 164, 165 and 166A of the ICDR Regulations 2018.
 - iii. Compliance with the all-other requirements of the SEBI ICDR Regulations 2018.

Certifier's Responsibility:

- (a) Pursuant to the requirements of sub-Para 2 of Regulation 163 of part III of Chapter V of the ICDR Regulations, it is my responsibility to obtain limited assurance and conclude as to whether the details of the Proposed Preferential Issue is in accordance with the requirements of the ICDR Regulations as applicable to the preferential issue.
- (b) We conducted our examination of the statement/ records in accordance with the applicable Guidance are issued by the Institute of Company Secretaries of India (the "ICSI"). The guidance's requires that we comply with the ethical requirements of the Code of Conduct issued by ICSI.
- (c) A limited assurance engagement includes performing procedures to obtain sufficient appropriate evidence that vary in nature, timing and extent than a reasonable assurance engagement. Consequently, the level of assurance obtained in a limited assurance engagement is substantially lower than the assurance that would have been obtained had we performed a reasonable assurance engagement.
- (d) With respect to conditions specified in Regulation 159 and 160 of the ICDR Regulations, I have performed the following procedures to confirm the compliance with required conditions:
 - (i) Noted the relevant date i.e. Tuesday, February 3, 2026, being the date thirty days prior to the date on which the resolution shall be deemed to be passed through postal ballot, i.e. March 5, 2026;
 - (ii) Verified that the Company has obtained requisite undertaking / consent from the Proposed Allottees to ensure that (i) they have not sold or transferred any equity shares of the Company during 90 trading days preceding the relevant date, (ii) hold / not hold any shares prior to this Preferential Issue;
 - (iii) Read the Postal Ballot Notice and verified that proposed special resolution for Proposed Preferential Issue for cash consideration of the Company is included in the same and the requisite disclosures in the Notice have been made in accordance with Regulation 163(1) of the SEBI (ICDR) Regulations and other applicable laws and Regulations.
 - (iv) With respect to compliance with minimum price for Proposed Preferential Issue which is in accordance with applicable provisions of the SEBI (ICDR) Regulations and based on the valuation report obtained from the registered valuer.
 - (v) Read the certified copy of the resolution passed at the board meeting held on January 28, 2026 produced before me by the management containing the list of the Proposed Allottees.
 - (vi) Conducted relevant management inquiries and obtained necessary representations.

Certification:

On the basis of the relevant management inquiries, necessary representations and information received from/furnished by the management of the Company, as required under the aforesaid Regulations as applicable to the preferential issue, Section 42 and 62 of the Companies Act, 2013 read with Rule 14 of the Companies (Prospectus and Allotment of Securities) Rules, 2014, I have verified such documents and information, with respect to the Proposed Preferential Issue, I hereby certify that:

- (a) None of the Proposed Allottees are ineligible for allotment in proposed promoter / non-promoter category in terms of Regulation 159 of SEBI (ICDR) Regulations, 2018.
- (b) None of the Proposed Allottees, except Mr. Padmanaban Krishnamoorthy and Ms. V. Varalakshmi, has pre-preferential holding in the Company. Further, based on the consent letter received from all the Proposed Allottees, except Mr. Padmanaban Krishnamoorthy and Ms. V. Varalakshmi, none of allottee have pre-preferential holding in the Company. Further, in respect of pre-preferential holding of Mr.

Padmanaban Krishnamoorthy and Ms. V. Varalakshmi, the process of lock-in of pre-preferential holdings from the Relevant Date i.e., Tuesday, February 3, 2026 is started.

- (c) The Proposed Preferential Issue is being made in accordance with the requirements of Chapter V of SEBI (Issue of Capital and Disclosure Requirement) Regulations, 2018, Section 42 and 62 of the Companies Act 2013 and Rule 14 of the Companies (Prospectus and Allotment of Securities) Rules, 2014 and other requirements of Companies Act, 2013. Further, the Company has complied with all legal and statutory formalities and no statutory authority has restrained the Company from issuing the proposed securities.

Conclusion:

Based on my examination as above, and the information and explanations given to me, nothing has come to my attention that causes me to believe that the details of the Proposed Preferential Issue provided is accordance with the requirements of the SEBI ICDR Regulations 2018 as applicable to the preferential issue.

Restriction on distribution or use:

- (a) The audit / verification conducted by is solely to assist you in meeting your responsibilities in relation to the compliance with the SEBI ICDR Regulations by the Company and this certificate is addressed to and provided to the Board of Directors of the Company solely with the purpose of placing before shareholders of the Company (and on the website of the Company) so as to provide them requisite information for approving the Proposed Preferential Issue and for the purpose of further submission to the stock exchange and should not be used by any other person or for any other purpose.
- (b) Accordingly, I do not accept or assume any liability or any duty of care for any other purpose or to any other person to whom this certificate is shown or into whose hands it may come without my prior consent in writing. Also, I neither accept nor assume any duty or liability for any other purpose or to any other party to whom my certificate is shown or into whose hands it may come without my prior written consent.

Sd/-

Piyush A. Gohel
Practicing Company Secretary
FCS No: 9068
COP No. 27451
ICSI UDIN: F009068G003675434
PEER REVIEW NO: 6587/2025

Date: January 30, 2026

Place: Mumbai