

CCME Global Limited

(formerly known as Genesis IBRC India Limited)

CIN: L46909AP1992PLC107068

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

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

Tel: 08829-256599, Website: www.genesisil.com, Email: csgenesisil@gmail.com

DETAILED PROJECT REPORT

PROPOSED ACQUISITION OF CASH & CARRY MIDDLE EAST FZCO BY CCME GLOBAL LIMITED (FORMERLY KNOWN AS GENESIS IBRC INDIA LIMITED)

Date of Report: September 05, 2026

Date of Share Purchase and Swap Agreement: August 29, 2026

CONFIDENTIALITY / DISCLAIMER

This Detailed Project Report ("DPR") has been prepared by CCME Global Limited (formerly known as Genesis IBRC India Limited) ("Company" or "Acquirer") in connection with the proposed acquisition of equity shares of Cash & Carry Middle East FZCO ("CCME UAE" or "Target Company").

This DPR is intended to provide information regarding the background, proposed transaction structure, rationale, financial implications, investment requirements and expected benefits of the proposed acquisition.

The information contained herein is based on information and documents available to the Company as on the date of this DPR and is subject to the terms and conditions of the Share Purchase and Swap Agreement dated August 29, 2026, applicable approvals and applicable laws and regulations.

The financial projections and other forward-looking statements contained herein are based on assumptions considered reasonable by the Company as on the date of preparation. Actual results may differ materially from such projections due to various business, economic, regulatory, foreign exchange and market factors.

This DPR should be read together with the relevant agreements, valuation report(s), financial statements and other documents pertaining to the proposed transaction.

1. INTRODUCTION

1.1. Background of the Acquirer

- CCME GLOBAL LIMITED (formerly known as Genesis IBRC India Limited) ("Company" or "Acquirer") is a company incorporated under the erstwhile Companies Act, 1956 / Companies Act, 2013, bearing CIN **L46909AP1992PLC107068**, having its registered office at Flat No. 401, VVN Residency, 40-A, Ashok Nagar, West Godavari, Eluru, Andhra Pradesh - 534002 and corporate office at 501, 5th Floor, A Wing, Navkar Chambers, Opp. Star Plus, Marol Naka, Andheri Kurla Road, Andheri East, Mumbai, Maharashtra - 400059.
- The equity shares of the Company are listed on BSE Limited under Scrip Code **514336**.
- The Company is engaged in the business of exporting, importing, selling, buying, reselling, transporting, stocking, acting as agent, sub-agent, broker, supplier or otherwise dealing in fast-moving consumer goods ("FMCG") and commodities.

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- The principal objects of the Company include carrying on, in India or elsewhere, the business of manufacturing, processing, importing, exporting, distributing, preserving, packing, moving, consigning, selling, buying, reselling, transporting, stocking, acting as agent, sub-agent, broker, supplier or otherwise dealing in various FMCG products and commodities, including food products, beverages, personal care products, home care products, healthcare and hygiene products and minerals and related products.

1.2. Background of the Target Company

- **Cash & Carry Middle East FZCO** ("CCME UAE" or "Target Company") is a company registered in Jebel Ali Free Zone ("JAFZA"), United Arab Emirates, bearing Registration No. **191816** and Licence No. **162360**, having its registered and corporate office at Plot S51004A, JAFZA, Jebel Ali, Dubai, P.O. Box 263561, United Arab Emirates.
- CCME UAE is engaged in the business of **trading and distribution of FMCG products**.

1.3. Proposed Transaction

- The Company proposes to acquire equity shares of CCME UAE from its existing shareholders:
 1. Mr. Padmanabham Krishnamoorthy; and
 2. Ms. V. Varalakshmi(collectively, the "Sellers").
- The proposed transaction is to be undertaken pursuant to the **Share Purchase and Swap Agreement dated August 29, 2026** ("SPSA"), subject to fulfilment of the conditions precedent contained therein and receipt of all applicable statutory, regulatory, corporate, stock exchange and other approvals, consents and permissions, wherever required.
- The transaction is proposed to be completed in multiple tranches comprising:
 - (i) acquisition of shares of CCME UAE against issue/allotment of equity shares of Purchaser to the Sellers by way of share swap; and
 - (ii) acquisition of shares of CCME UAE for cash consideration.
- The first two tranches together comprise acquisition of **2,55,000 shares of CCME UAE, representing 51% of its share capital**.
- The balance **2,45,000 equity shares, representing 49% of the equity share capital of CCME UAE**, are proposed to be acquired by the Purchaser in one or more subsequent tranches in accordance with the SPSA and supplemental agreement(s), as may be entered into between the parties, subject to applicable approvals and compliance requirements.



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2. CORPORATE DETAILS OF THE ACQUIRER

Particulars	Details
Name	CCME GLOBAL LIMITED (formerly known as Genesis IBRC India Limited)
CIN	L46909AP1992PLC107068
Date of Incorporation	October 23, 1992
Registered Office	Flat No. 401, VVN Residency, 40-A, Ashok Nagar, West Godavari, Eluru, Andhra Pradesh - 534002
Corporate Office	501, 5th Floor, A Wing, Navkar Chambers, Opp. Star Plus, Marol Naka, Andheri Kurla Road, Andheri East, Mumbai, Maharashtra - 400059
BSE Scrip Code	514336
Main Business	Trading, distribution, import and export of FMCG products and commodities
Paid-up Share Capital	INR 45,25,00,000 divided into 4,52,50,000 equity shares of INR 10 each
Net Worth as on March 31, 2026	INR 40,06,79,000

3. CORPORATE DETAILS OF THE TARGET COMPANY

Particulars	Details
Name	Cash & Carry Middle East FZCO
Registration No.	191816
Licence No.	162360
Date of Incorporation	August 21, 2017
Registered Office	Plot S51004A, JAFZA, Jebel Ali, Dubai, P.O. Box 263561, UAE
Corporate Office	Plot S51004A, JAFZA, Jebel Ali, Dubai, P.O. Box 263561, UAE
Main Business	Trading and distribution of FMCG products
Paid-up Share Capital	AED 5,00,000
Equivalent INR Value	Approximately INR 1,28,84,920
Net Worth as on December 31, 2025	AED 6,89,86,616 (equivalent to INR 1,77,77,74,056)

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Existing Shareholding of CCME UAE

Sr. No.	Name of Shareholder	No. of Shares	% Holding
1	Mr. Padmanabham Krishnamoorthy	4,00,000	80.00
2	Ms. V. Varalakshmi	1,00,000	20.00
	Total	5,00,000	100.00

4. DETAILS OF THE PROPOSED ACQUISITION

The Company proposes to acquire equity shares of CCME UAE from the Sellers pursuant to the SPSA dated August 29, 2026. The transaction is proposed to be implemented in one or more tranches, subject to the terms and conditions of the SPSA and applicable approvals. Currently for the present Preferential issue the management of the Company decided to acquire 45% of CCME UAE by way of a share swap and an additional 6% by way of cash.

4.1. Valuation and Issue Price

Particulars	Value / Issue Price per Share (INR)
Valuation of CCME UAE as per valuation report	5,000.40
Issue price of CCME UAE shares for the transaction	5,000.00
Valuation of Purchaser	8.85
Issue price of Purchaser's equity share	10.00

The valuation of the respective securities has been determined with reference to the applicable valuation report(s) and other relevant factors, subject to applicable law and regulatory requirements.

4.2. Share Swap Ratio

The proposed share swap ratio is 500 equity shares of Purchaser for every 1 share of CCME UAE.

Particulars	No. of Shares
1 equity share of CCME UAE	1
Equity shares of Purchaser to be allotted	500

4.3. Tranche 1 - Acquisition through Share Swap

Under Tranche 1, Purchaser proposes to acquire 2,25,000 shares of CCME UAE, representing 45% of the share capital of CCME UAE, against issue and allotment of 11,25,00,000 equity shares of Purchaser to the Sellers.

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Sr. No.	Seller / Allottee	CCME UAE Shares Acquired	Purchaser's Shares to be Allotted	Aggregate Consideration (INR)
1	Mr. Padmanabham Krishnamoorthy	1,80,000	9,00,00,000	90,00,00,000
2	Ms. V. Varalakshmi	45,000	2,25,00,000	22,50,00,000
	Total	2,25,000	11,25,00,000	1,12,50,00,000

The aggregate value of the equity shares proposed to be issued by Purchaser under Tranche 1 is INR 112.50 crore.

4.4. Tranche 2 - Acquisition for Cash Consideration

Under Tranche 2, Purchaser proposes to acquire 30,000 shares of CCME UAE, representing 6% of the share capital of CCME UAE, from Mr. Padmanabham Krishnamoorthy for an aggregate cash consideration of INR 15.00 crore.

Sr. No.	Seller	CCME UAE Shares Acquired	Aggregate Consideration (INR)
1	Mr. Padmanabham Krishnamoorthy	30,000	15,00,00,000
	Total	30,000	15,00,00,000

4.5. Shareholding following Tranche 1 and Tranche 2

Upon completion of Tranche 1 and Tranche 2, Purchaser will acquire an aggregate of 2,55,000 shares of CCME UAE, representing 51% of its share capital and CCME UAE shall be subsidiary of Purchaser.

Particulars	Shares	Percentage (%)
Total share capital of CCME UAE	5,00,000	100.00
Acquisition through Tranche 1	2,25,000	45.00
Acquisition through Tranche 2	30,000	6.00
Total acquired under initial tranches	2,55,000	51.00
Balance proposed to be acquired subsequently	2,45,000	49.00

The post Tranche 1 and Tranche 2 shareholding pattern of CCME UAE as follows:

Sr. No.	Name of Shareholder	No. of Shares	% Holding
1	Mr. Padmanabham Krishnamoorthy	1,90,000	38.00
2	Ms. V. Varalakshmi	55,000	11.00
3	CCME Global Limited	2,55,000	51.00
	Total	5,00,000	100.00

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4.6. Acquisition of Balance 49%

The balance 2,45,000 equity shares of CCME UAE, representing 49% of its equity share capital, are proposed to be acquired by Purchaser in one or more subsequent tranches in accordance with the terms of the SPSA.

The terms, timing, consideration and implementation mechanism for such subsequent acquisition(s) shall be governed by the SPSA and/or supplemental agreement(s) entered into between Purchaser, CCME UAE and the Sellers, subject to applicable statutory, regulatory, corporate and other approvals.

5. REASON AND RATIONALE FOR THE ACQUISITION

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

Impact of the Acquisition:

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

Objects of the Acquisition:

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

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

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6. FINANCIAL PERFORMANCE OF THE TARGET COMPANY

The historical financial performance of CCME UAE for the relevant financial periods is set out below:

Amount in AED				
Particulars	FY 2023	FY 2024	FY 2025	FY 2026*
Revenue	21,03,17,326	18,12,02,977	18,09,30,851	6,93,38,332
EBITDA	3,35,87,209	2,66,68,399	91,20,213	58,04,715
Profit / (Loss) Before Tax	3,00,29,732	2,43,97,649	71,60,208	44,34,614
Profit / (Loss) After Tax	3,00,29,732	2,43,97,649	71,60,208	44,34,614
Net Worth	5,52,00,133	6,65,31,545	6,89,86,616	5,88,53,792

Note: The FY 2026 figures should be appropriately identified as audited or unaudited, as applicable. If the figures represent the period up to June 30, 2026, the heading should be stated as "FY 2026 up to June 30, 2026" and should not be presented as a full-year figure.

The historical financial information of CCME UAE, together with the valuation report dated August 27, 2026, has been considered by the Company for evaluating the proposed acquisition.

7. PROJECTED FINANCIAL PERFORMANCE OF THE TARGET COMPANY

Based on the proposed business plan, the estimated financial performance of CCME UAE is as follows:

Amount in AED			
Particulars	FY 2026	FY 2027	FY 2028
Revenue	18,41,84,486	21,74,00,981	23,63,70,094
Profit / (Loss) Before Tax	3,31,90,149	1,90,87,023	1,80,79,500
Profit / (Loss) After Tax	3,31,90,149	1,90,87,023	1,80,79,500

The projections have been prepared based on assumptions relating to expected business volumes, pricing, customer acquisition, operating costs, working capital requirements, market conditions and other relevant commercial factors.

The projected financial information is forward-looking in nature and is subject to business, economic, regulatory, foreign exchange and market risks. Actual results may differ materially from the projections.

8. PROJECT COST / INVESTMENT REQUIREMENT

The estimated investment associated with the proposed acquisition and related transaction expenses is as follows:

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Particulars	Estimated Amount (INR)
Purchase consideration for acquisition (Tranch 1 - through swap of 11,25,00,000 equity shares of the Purchaser to acquire 2,25,000 shares of CCME UAE)	1,12,50,00,000
Purchase consideration for acquisition (Tranch 2 - via cash for acquisition of 30,000 shares of CCME UAE)	15,00,00,000
Transaction/legal/professional expenses and other expenses which includes, inter alia, meeting ongoing general corporate exigencies and contingencies, expenses for the present preferential issue, expenses of the Company as applicable in such a manner and proportion as may be decided by the Board from time to time, and/or any other general purposes as may be permissible under applicable laws including SEBI (ICDR) Regulations, 2018	2,50,00,000
Total Estimated Initial Transaction Outlay	1,30,00,00,000

The above amount represents the estimated consideration and transaction-related expenditure for the proposed initial acquisition tranches and related expenses.

The consideration attributable to the balance 49% acquisition shall be determined and implemented in accordance with the SPSA and/or applicable supplemental agreement(s), and is therefore not included in the above initial transaction outlay unless and until the relevant terms are finalised.

The transaction, legal, professional and other expenses may include expenses relating to the proposed preferential issue/share swap, statutory and regulatory compliance, professional advisory services and other transaction-related purposes, to the extent permissible under applicable law.

The actual expenditure may vary depending upon the final transaction structure, professional fees, regulatory requirements and other transaction-related costs.

9. EXPECTED BENEFITS AND SYNERGIES

The proposed acquisition is expected to provide the following potential benefits:

Operational Synergies

Potential improvement in utilisation of existing resources, distribution infrastructure and business relationships.

Revenue Synergies

Potential for expansion of the customer base, cross-selling of products and development of additional sales channels.

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Market Synergies

Expansion into new geographical and customer markets through the existing presence and network of CCME UAE.

Cost Synergies

Potential economies of scale and optimisation of common operating and administrative expenses.

Strategic Synergies

Strengthening of Purchaser's presence in the FMCG trading and distribution sector and development of an international business platform.

The realisation and quantum of such benefits cannot be assured and will depend upon market conditions and successful implementation of the post-acquisition business plan.

10. IMPACT ON THE ACQUIRER

The proposed acquisition is expected to expand the business operations of Purchaser and diversify its geographical and revenue base.

Upon completion of the initial acquisition tranches, the Purchaser will hold a majority interest of **51% in CCME UAE**, subject to completion of the transaction and satisfaction of the applicable conditions precedent.

The Company intends to monitor the financial and operational performance of CCME UAE on an ongoing basis and implement appropriate measures for integration, governance and execution of the post-acquisition business plan.

The transaction is expected to be implemented in a manner consistent with the Company's existing business objectives and applicable legal and regulatory requirements.

The proposed acquisition is subject to normal business, commercial, foreign exchange, regulatory and market risks.

11. SOURCES OF FUNDS AND CONSIDERATION

The consideration for the proposed acquisition will be discharged through a combination of:

1. **Issue and allotment of equity shares of the Purchaser to the Sellers by way of share swap**, for acquisition of 2,25,000 shares of CCME UAE; and
2. **Cash consideration**, for acquisition of 30,000 shares of CCME UAE. The said funds shall be invested by below proposed investors subject to shareholders and regulatory approval:

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Sr. No.	Name of the proposed investor	Category	Amount of proposed investment in Purchaser	No. of equity shares of the Purchaser proposed to be allotted to the proposed investor
1	Mr. Noor Muhammed Habibullah	Non-Promoter	6,00,00,000	60,00,000
2	Mr. Suresh Kumar Ramani	Non-Promoter	6,00,00,000	60,00,000
3	Mr. Vidhu Mohan Pillai	Non-Promoter	6,00,00,000	60,00,000
	TOTAL		18,00,00,000	1,80,00,000

The proposed issue/allotment of equity shares of the Purchaser shall be subject to the applicable provisions of the Companies Act, 2013, SEBI regulations, stock exchange requirements and other applicable laws and approvals.

The cash component of the transaction is proposed to be funded from the Company's available resources, subject to applicable laws and the Company's financial position at the relevant time.

12. REGULATORY AND STATUTORY APPROVALS

The proposed transaction shall be subject to compliance with applicable provisions of the Companies Act, 2013, the rules made thereunder, applicable provisions of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, the SEBI (Issue of Capital and Disclosure Requirements) Regulations, 2018, applicable provisions of the SEBI (Substantial Acquisition of Shares and Takeovers) Regulations, 2011, stock exchange requirements and other applicable laws, regulations and guidelines.

The Company shall obtain such approvals, consents, permissions and clearances as may be applicable to the proposed transaction.

The Company shall make the requisite disclosures to the stock exchange(s) in accordance with applicable provisions of the SEBI LODR Regulations and other applicable regulatory requirements.

The proposed issue of equity shares pursuant to the share swap shall be undertaken subject to compliance with the applicable requirements governing preferential issues and issue of securities for consideration other than cash, wherever applicable.

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The transaction may also be subject to applicable requirements under foreign exchange laws and regulations, including requirements applicable to acquisition of an overseas company by an Indian company.

The above regulatory description is subject to the transaction structure ultimately implemented and confirmation by the Company's legal, merchant banking, valuation, tax and other professional advisers.

13. RISK FACTORS AND KEY IMPLEMENTATION CONSIDERATIONS

The proposed acquisition involves certain business and implementation risks, including but not limited to:

- changes in market conditions in the Middle East and other international markets;
- foreign exchange fluctuations;
- regulatory and legal requirements applicable in India and the UAE;
- changes in import/export regulations, customs duties and trade restrictions;
- customer concentration and retention risks;
- working capital requirements;
- competition in FMCG trading and distribution;
- integration and management risks;
- differences in business practices and operating environments;
- achievement of projected revenue and profitability;
- availability and cost of logistics and distribution infrastructure; and
- other risks arising from implementation of the proposed business plan.

There can be no assurance that the projected benefits or financial performance will be achieved in accordance with the estimates contained in this DPR.

14. CONCLUSION

The proposed acquisition of CCME UAE is being undertaken as part of Purchaser's broader business expansion and geographical diversification strategy.

The initial transaction comprising Tranche 1 and Tranche 2 will result in acquisition of 2,55,000 equity shares of CCME UAE, representing 51% of its equity share capital, subject to fulfilment of the conditions precedent and receipt of applicable approvals.

The balance 2,45,000 equity shares, representing 49% of CCME UAE, are proposed to be acquired in one or more subsequent tranches in accordance with the terms of the SPSA and applicable supplemental agreement(s), subject to applicable approvals and regulatory requirements.

The proposed acquisition is expected to provide Purchaser with an established platform in the UAE for expanding its FMCG trading and distribution activities and for developing additional international business opportunities.

The Company expects to leverage CCME UAE's existing local presence, business relationships, distribution capabilities and market knowledge together with Purchaser's existing product portfolio, resources and business capabilities.

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The transaction is intended to support the Company's long-term objectives of geographical diversification, market expansion, development of additional customer relationships and strengthening of its FMCG trading and distribution platform, including opportunities for export of products from India.

The actual outcome of the acquisition will depend upon market conditions, successful implementation of the post-acquisition business plan, regulatory requirements and other commercial factors.

Accordingly, the proposed acquisition forms part of Purchaser's broader strategy for business expansion and is intended to contribute to the Company's long-term business objectives.

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



Poonam Chaturvedi
Managing Director
DIN: 05163733