

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: csgenesisiil@gmail.com

DETAILED PROJECT REPORT

PROPOSED ACQUISITION OF INTERLINK DISTRIBUTION LLC 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 Interlink Distribution LLC ("Interlink" 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.

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**.

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- 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.
- 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

- INTERLINK DISTRIBUTION LLC, a company registered in Sharjah Media City Free Zone (SHAMS), United Arab Emirates, License No.: 1906104, having its office at Office 10, Level 1, Sharjah Media City, Sharjah, UAE, (hereinafter referred to as the "Interlink" or the "Target Company").
- Interlink is engaged in the business as Trading and Distribution of FMCG and Skin Care Products.

1.3. Proposed Transaction

- The Company proposes to acquire equity shares of Interlink from its existing shareholder Mr. Mostafa Ahmed Kabir (the "Seller").
- 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 one tranche by acquisition of shares of Interlink against issue/allotment of equity shares of the Purchaser to the Seller by way of share swap.
- The acquisition of 52 shares of Interlink, representing 52% of its share capital.

2. CORPORATE DETAILS OF ACQUIRER

Particulars	Details
Name	CCME GLOBAL LIMITED (formerly known as Genesis IBRC India Limited)
CIN	L46909AP1992PLC107068

For

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Particulars	Details
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 TARGET COMPANY

Particulars	Details
Name	Interlink Distribution LLC ("Interlink")
Registration No. / License No.	Registration No. / License No.: 1906104
Date of Incorporation	April 11, 2019
Registered Office	Office 10, Level 1, Sharjah Media City, Sharjah, UAE
Corporate Office	Office 10, Level 1, Sharjah Media City, Sharjah, UAE
Main Business	Interlink is engaged in the business as Trading and Distribution of FMCG and Skin Care Products.
Paid-up Share Capital	AED 1,00,000
Equivalent INR Value	AED 1,00,000 (equivalent to INR 25,82,640)
Net Worth as on December 31, 2025	AED 2,59,935 (equivalent to INR 66,98,483)

Existing Shareholding of Interlink

Sr. No.	Name of Shareholder	No. of Shares	% Holding
1	Mr. Kaleb Mohamed Abdi	45	45.00
2	Mr. Mostafa Ahmed Kabir	55	55.00
	Total	100	100.00

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4. DETAILS OF THE PROPOSED ACQUISITION

The Company proposes to acquire 52% of the share capital of the Interlink from Mr. Mostafa Ahmed Kabir. The Company proposes to acquire shares of Interlink from the Seller pursuant to the SPSA dated August 29, 2026, subject to fulfilment of the conditions precedent and applicable regulatory and statutory approvals.

4.1. Valuation and Issue Price

Particulars	Value / Issue Price per Share (INR)
Valuation of Interlink as per valuation report	39,11,970.90
Issue price of Interlink shares for the transaction	39,11,970
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 391197 equity shares of Purchaser for every 1 share of Interlink.

Particulars	No. of Shares
1 equity share of Interlink	1
Equity shares of Purchaser to be allotted	391197

4.3. Acquisition through Share Swap

Purchaser proposes to acquire 52 shares of Interlink, representing 52% of the share capital of Interlink, against issue and allotment of 2,03,42,244 equity shares of Purchaser to the Seller.

Sr. No.	Seller / Allottee	Interlink Shares Acquired	Purchaser's Shares to be Allotted	Aggregate Consideration (INR)
1	Mr. Mostafa Ahmed Kabir	52	2,03,42,244	20,34,22,440
	Total	52	2,03,42,244	20,34,22,440

The aggregate value of the equity shares proposed to be issued by Purchaser is INR 20.34 crore.

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4.4. Shareholding following acquisition

Upon completion of the said acquisition, Purchaser will acquire an aggregate of 52 shares of Interlink, representing 52% of its share capital and Interlink shall be subsidiary of Purchaser.

The post-acquisition shareholding pattern of Interlink as follows:

Sr. No.	Name of Shareholder	No. of Shares	% Holding
1	Mr. Kaleb Mohamed Abdi	45	45.00
2	Mr. Mostafa Ahmed Kabir	3	3.00
3	CCME Global Limited	52	52.00
	Total	100	100.00

5. REASON AND RATIONALE FOR THE ACQUISITION

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

Impact of the Acquisition:

- Stronger positioning against industry peers through an expanded product range.
- Increased turnover potential from new product lines and consolidated operations.
- Ready to use platform for Indian products to be exported from India.
- Improved visibility and credibility with a wider portfolio of products offered.

Objects of the Acquisition:

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

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

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6. FINANCIAL PERFORMANCE OF TARGET COMPANY

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

Amount in AED				
Particulars	FY 2023	FY 2024	FY 2025	FY 2026*
Revenue	13,57,855	16,06,154	77,66,374	70,35,716
EBITDA				
Profit / (Loss) Before Tax	38,615	2,81,454	4,93,861	5,40,610
Profit / (Loss) After Tax	38,615	2,81,454	4,93,861	5,40,610
Net Worth	69,800	3,17,779	2,59,935	8,00,545

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 along with the valuation report dated August 27, 2026 of Interlink has been considered by the Purchaser for evaluating the proposed acquisition.

7. PROJECTED FINANCIAL PERFORMANCE OF THE TARGET COMPANY

Based on the proposed business plan, the estimated financial performance of Interlink after implementation of the proposed expansion is as follows:

Amount in AED			
Particulars	FY 2026	FY 2027	FY 2028
Revenue	1,88,95,107	2,34,05,886	2,76,09,959
Profit / (Loss) Before Tax	12,86,332	13,95,950	16,16,985
Profit / (Loss) After Tax	12,86,332	13,95,950	16,16,985

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.

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8. PROJECT COST / INVESTMENT REQUIREMENT

The estimated investment relating to the proposed acquisition and post-acquisition development is as follows:

Particulars	Estimated Amount (INR)
Purchase consideration for acquisition through swap of 2,03,42,244 equity shares of the Purchaser to acquire 52 shares of Interlink.	20,34,22,440
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	50,00,000
Total Estimated Initial Transaction Outlay	20,84,22,440

The above estimates are based on the present assessment and may vary depending upon actual requirements and prevailing market conditions.

9. EXPECTED BENEFITS AND SYNERGIES

The proposed acquisition is expected to provide the following benefits:

Operational Synergies:

Better utilisation of existing resources and infrastructure.

Revenue Synergies:

Opportunity to cross-sell products/services and access new customers.

Market Synergies:

Expansion into new geographical and customer markets.

Cost Synergies:

Potential economies of scale and optimisation of common expenses.

Strategic Synergies:

Strengthening of the Company's position in the FMCG sector.

The actual benefits and synergies may vary depending upon market conditions and implementation of the proposed business plan.

R. S. Rao

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10. IMPACT ON THE ACQUIRER

The acquisition is expected to expand the Purchaser's business operations and diversify its revenue sources.

Purchaser proposes to monitor the financial and operational performance of Interlink on an ongoing basis and take appropriate measures to ensure efficient implementation of the post-acquisition business plan.

The acquisition is not expected to adversely affect the Purchaser's existing operations, subject to normal business and market risks.

11. SOURCES OF FUNDS AND CONSIDERATION

The consideration for the proposed acquisition will be discharged through **Issue and allotment of equity shares of the Purchaser to the Seller by way of share swap**, for acquisition of 52 shares of Interlink.

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.

12. REGULATORY AND STATUTORY APPROVALS

The proposed acquisition shall be subject to applicable provisions of the Companies Act, 2013, SEBI regulations, stock exchange requirements and other applicable laws and regulations.

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

Wherever applicable, the Purchaser shall make the requisite disclosures to the stock exchange(s) in accordance with the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

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;

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- 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 Interlink is being undertaken with the objective of expanding and diversifying the Purchaser's business operations and creating additional opportunities for sustainable growth.

The acquisition is expected to provide access to, while enabling the Purchaser to leverage its existing resources, management capabilities and business network.

The Purchaser intends to implement the proposed post-acquisition business plan in a phased manner, subject to applicable approvals and prevailing business conditions.

This would help the Purchaser to access new markets and customers, develop additional business opportunities and strengthen its overall FMCG and skin care products distribution and trading platform.

Based on the foregoing, the proposed acquisition forms part of the Purchaser's broader strategy for business expansion and is expected to contribute to the Purchaser's long-term business objectives.

For CCME GLOBAL LIMITED
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Poonam Chaturvedi
Managing Director
DIN: 05163733