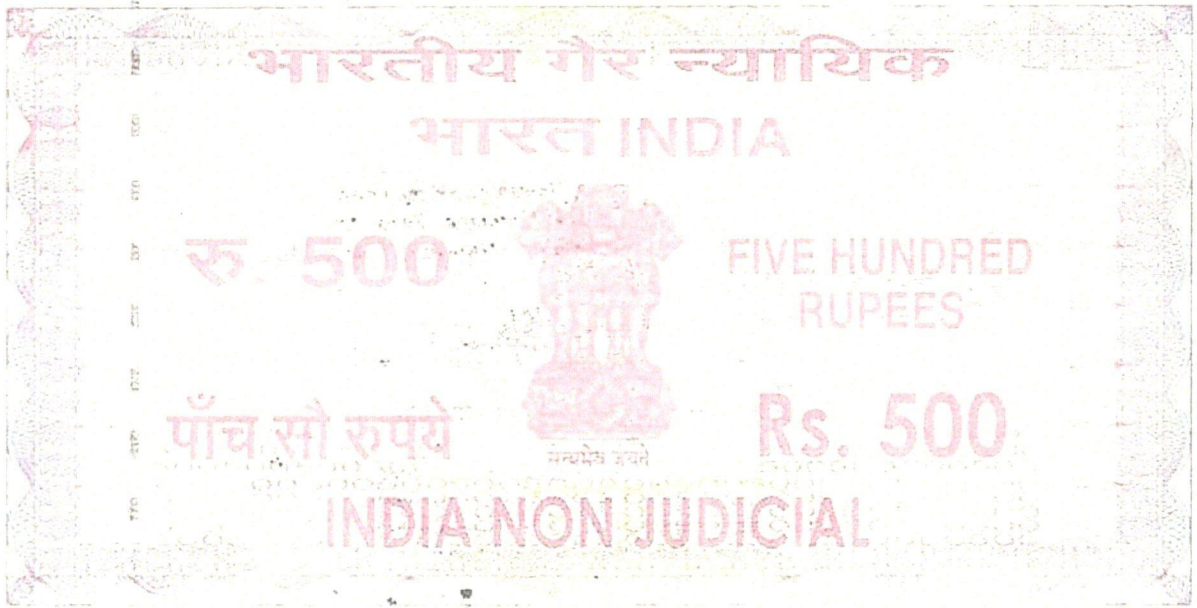




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2026

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प्रधान मुद्रांक कार्यालय, मुंबई
प.नं. वि.क. ८.००००९०
13 AUG 2026
सक्षम अधिकारी

श्रीमती वि. ला. देसाई

This stamp paper forms a part of Share
Purchase and Sway Agreement dated 29.08.2026
executed by and between the parties mentioned
in this agreement.

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SHARE PURCHASE AND SWAP AGREEMENT

This Agreement is made on this 29th day of August, 2026 ("Execution Date")

BETWEEN

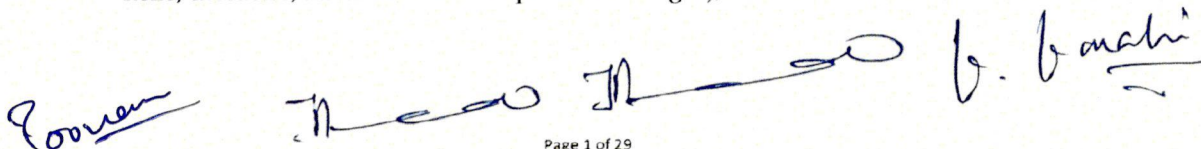
- (1) CCME GLOBAL LIMITED (formerly known as Genesis IBRC India Limited), a company incorporated under the erstwhile Companies Act, 1956 /2013, CIN: L46909AP1992PLC107068 having its registered office at Flat no 401 VVN Residency, 40 A Ashok Nagar, Ashok Nagar (West Godavari), West Godavari, Eluru, Andhra Pradesh, India, 534002 and corporate office at 501, 5th Floor, A Wing, Navkar Chambers, Opp. Star Plus, Marol Naka Andheri Kurla Road, Andheri East, Marol Naka, Mumbai, Mumbai, Maharashtra, India, 400059, and its equity shares are listed on BSE Limited (Scrip Code: 514336) (hereinafter referred to as the "Purchaser" or the "Company", or the "Acquirer") which expression shall, unless repugnant to the context, include its successors and permitted assigns), of the FIRST PART;

AND

- (2) CASH & CARRY MIDDLE EAST FZCO, a company registered in Jebel Ali Free Zone (JAFZA), United Arab Emirates, Licence No.: 162360, having its office at Plot S51004A, JAFZA, Jabel Ali, Dubai PO Box 263561, (hereinafter referred to as the "CCME UAE" or the "Target Company") which expression shall, unless repugnant to the context, include its successors and permitted assigns), of the SECOND PART;

AND

- (3) Mr. Padmanabhan Krishnamoorthy, S/o Mr. Krishnamoorthy Duraisamy, holding PAN: AKMPP3692H, having his address at A-6, First Floor, Trinity Complex, 110, 4th Avenue, Ashok Nagar, Chennai, Tamilnadu 600083, is Non Resident, holding 4,00,000 shares (80%) in the share capital of CCME UAE, and a Director and Promoter of the Acquirer holding 2,80,70,400 (62.03%) in the share capital of the Acquirer (hereinafter referred to as the "Seller 1", which expression shall, unless repugnant to the context, include their respective legal heirs, executors, administrators and permitted assigns), of the THIRD PART;



AND

- (4) Ms. V. Varalakshmi, D/o Mr. Venkatraman, holding PAN: AEXPV4236N, having her address at A-6, First Floor, Trinity Complex, 110, 4th Avenue, Ashok Nagar, Chennai, Tamilnadu 600083, is Non Resident, holding 1,00,000 shares (20%) in the share capital of CCME UAE, and a Director and Promoter of the Acquirer holding 55,72,300 (12.31%) in the share capital of the Acquirer, (hereinafter referred to as the "Seller 2", which expression shall, unless repugnant to the context, include their respective legal heirs, executors, administrators and permitted assigns), of the FOURTH PART;

{collectively, (3) and (4) to be referred as "Sellers", and each as a "Seller 1" and "Seller 2", respectively}.

The Acquirer, Target Company and the Sellers are hereinafter collectively referred to as the "Parties" and each individually as a "Party".

RECITALS / WHEREAS

- A. The Purchaser is a public limited company incorporated under the erstwhile Companies Act, 1956 / Companies Act, 2013 (as applicable), having its registered office in India, and its equity shares are listed on BSE Limited, is engaged in the business as exporter, importer, seller, buyer, reseller, transporter, stockiest, agent, sub-agent, broker, supplier, or otherwise to deal in all types of fast-moving consumer goods and commodities. The main object clause of the Purchaser is re-produced below:

"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

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limited to bitumen, Sulphur, iron ore, bauxite and other types of minerals and related products."

- B. The Target Company is an entity registered in Jebel Ali Free Zone (JAFZA), United Arab Emirates and having its address in Dubai, UAE is engaged in the business as Trading and Distribution of FMCG Products.
- C. The Sellers are the legal and beneficial owners of the shares of Cash & Carry Middle East FZCO ("CCME UAE" or the "Target Company") as set out in Schedule 1, free from all Encumbrances, and are entitled to sell and transfer the same to the Purchaser on the terms of this Agreement.
- D. Pursuant to the meeting of the Board of Directors of the Purchaser held on Saturday, August 29, 2026 ("Board Meeting"), the Board has, inter alia, approved (i) the acquisition of shares of the Target Company from the Sellers, and (ii) the issue and allotment of equity shares of the Purchaser on a preferential basis, in part consideration for such acquisition, and part in cash subject to the approval of the shareholders of the Purchaser and other regulatory/statutory approvals as may be required.
- E. A SEBI-registered Category-I Merchant Banker, has issued the valuation report(s) dated August 27, 2026 of the Target Company and the Independent Registered Valuer appointed by the Purchaser has issued its report dated August 29, 2026, determining the fair value of the equity shares of the Purchaser proposed to be issued pursuant to this Agreement.
- F. The Parties wish to record the terms and conditions on which the Sellers shall sell, transfer and/or swap the Sale Shares to/with the Purchaser, and the Purchaser shall acquire the same, in consideration of the issue of the Consideration Shares (and, where applicable, a cash payment) as set out in this Agreement.

NOW, THEREFORE, in consideration of the mutual covenants and agreements set forth herein, the Parties agree as follows:

1. DEFINITIONS AND INTERPRETATION

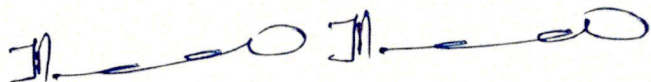
- 1.1. In this Agreement, unless the context otherwise requires, the following expressions have the meanings set out below:

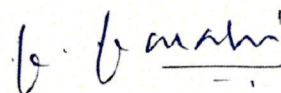
Term	Meaning
"Act" or "Companies Act"	means the Companies Act, 2013, and the rules made thereunder, as amended from time to time.

Poonam *N. Chaturvedi* *Page 3 of 29* *P. Chaturvedi*

Term	Meaning
"Agreement"	means this Share Purchase and Swap Agreement together with its Schedules and Annexures, as amended from time to time.
"Board"	means the board of directors of the Purchaser.
"Companies Act 2013 Approvals"	means all corporate approvals required under the Act, including approval of the Board under Section 179, approval of shareholders by way of a special resolution under Sections 42 and 62(1)(c) read with Rule 13 of the Companies (Share Capital and Debentures) Rules, 2014, and, where applicable, approval under Section 188 in respect of related party transactions.
"Completion" or "Closing"	means completion of the sale, purchase and swap of the Sale Shares and issue and allotment of the Consideration Shares in accordance with Article 8.
"Consideration Shares"	means the equity shares of face value of INR 10/- each of the Purchaser to be issued and allotted to the Sellers on a preferential basis as consideration (in whole or in part, as applicable) for the Sale Shares, as more particularly set out in Schedule 2.
"Encumbrance"	means any mortgage, charge, pledge, lien, hypothecation, assignment, security interest, title retention, right of pre-emption, right of first refusal or any other encumbrance or third-party right of any nature.
"FEMA"	means the Foreign Exchange Management Act, 1999, including the Foreign Exchange Management (Non-debt Instruments) Rules, 2019 ("NDI Rules") and the Foreign Exchange Management (Overseas Investment) Rules/Regulations, 2022 ("OI Rules"), each as amended, and any circulars, master directions or notifications issued by the Reserve Bank of India ("RBI") thereunder.
"Relevant Date"	means Friday, August 28, 2026, being the relevant date determined by the Board in terms of the SEBI ICDR Regulations for the purpose of determining the price of the Consideration Shares.

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Term	Meaning
"Sale Shares"	means, collectively, the shares of CCME UAE held by the Sellers and agreed to be sold, transferred and/or swapped to/with the Purchaser under this Agreement, as more particularly set out in Schedule 1.
"SEBI"	means the Securities and Exchange Board of India.
"SEBI ICDR Regulations"	means the SEBI (Issue of Capital and Disclosure Requirements) Regulations, 2018, as amended.
"SEBI LODR Regulations"	means the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.
"SEBI PIT Regulations"	means the SEBI (Prohibition of Insider Trading) Regulations, 2015, as amended.
"SEBI SAST Regulations"	means the SEBI (Substantial Acquisition of Shares and Takeovers) Regulations, 2011, as amended.
"Target Company"	means Cash & Carry Middle East FZCO ("CCME UAE").
"Valuation Reports"	means, collectively, the valuation report of the Independent Registered Valuer dated August 29, 2026 and the valuation report(s) of Akasam Consulting Private Limited, SEBI-registered Category-I Merchant Banker, dated August 27, 2026.

1.2. Interpretation. References to Recitals, Articles and Schedules are to recitals, articles and schedules of this Agreement. Headings are for convenience only and do not affect interpretation. Words importing the singular include the plural and vice versa. Any reference to a statute or regulation includes rules, circulars and amendments made thereunder from time to time.

2. REASON AND RATIONALE FOR THE ACQUISITION

2.1. 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:

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Impact of the Acquisition:

- Immediate access to the Middle East and African continents, leveraging CCME UAE's local presence 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:

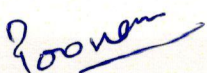
- Consolidation of business operations through a majority stake in CCME UAE.
- Strategic entry into Middle East and African markets.
- Achieving operational synergies and market diversification.

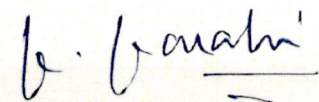
2.2. The acquisition is also expected to generate operational and commercial synergies by combining the group's existing capabilities and product portfolio with CCME UAE's established local presence and network. This would help the Group access new markets and customers, develop additional business opportunities 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.

3. SALE, PURCHASE AND SWAP OF SHARES

3.1. Subject to the terms and conditions of this Agreement, including satisfaction of the Conditions Precedent in Article 6, each Seller severally agrees to sell, transfer and/or swap, and the Purchaser agrees to purchase and acquire in one or more tranches, the Sale Shares set opposite such Seller's name in Schedule 1, free from all Encumbrances and together with all rights, title and benefits attached thereto as on the date of Completion.

3.2. Upon Completion of Tranche 1, the Purchaser shall hold, in aggregate, 51% of the issued, subscribed and paid-up share capital of the Target Company, and the Target Company shall become a subsidiary of the Purchaser. Upon Completion of all the Tranches by acquisition of



100% of the issued, subscribed and paid-up share capital of the Target Company, then the Target Company shall become Wholly Owned Subsidiary of the Purchaser.

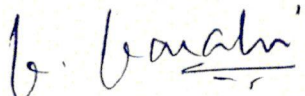
3.3. Mode of Consideration. The consideration for the Sale Shares shall be discharged by the Purchaser partly by way of a non-cash consideration (share swap), through the issue and allotment of the Consideration Shares as set out in Schedule 2, and partly by way of cash consideration, as follows:

- (a) Share Swap: an aggregate of up to 2,25,000 shares of CCME UAE, constituting 45% of its total share capital, shall be transferred to the Purchaser in exchange for the issue and allotment of up to 11,25,00,000 fully paid-up equity shares of the Purchaser of face value of INR 10/- each, aggregating up to INR 112,50,00,000, to the Sellers, pursuant to this Agreement;
- (b) Cash Purchase: an aggregate of up to 30,000 shares of CCME UAE, constituting 6% of the total share capital of CCME UAE shall be purchased by the Purchaser from the Sellers for a cash consideration of up to INR 15,00,00,000, payable in the manner set out in Article 3;
- (c) Share Swap and Cash Purchase: an aggregate of up to balance 49% of the total share capital of CCME UAE shall be purchased by the Purchaser from the Sellers either in exchange for the issue and allotment of the fully paid-up equity shares of the Purchaser or for a cash consideration, or combination of both, as to be agreed between the Parties via Supplemental Agreement which shall be part of this Agreement.

3.4. Total Consideration:

- (a) The cost of acquisition for 51% in (a) and (b) of Article 3.3. above under this Agreement shall be INR 127,50,00,000 (Indian Rupees One Hundred Twenty-Five Crore Fifty Lakhs only), comprising INR 112,50,00,000 (Indian Rupees One Hundred Twelve Crores Fifty Lakhs only) by way of share swap and up to INR 15,00,00,000 (Indian Rupees Fifteen Crores only) by way of cash, comprising the value of the Consideration Shares (computed at the issue price determined under Article 3) and, where applicable, the cash consideration referred to above.
- (b) The cost of acquisition for balance 49% in (c) of Article 3.3. above under this Agreement shall be as mutually agreed between the Parties via Supplemental Agreement which shall be part of this Agreement.

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4. CONSIDERATION AND ISSUE PRICE

- 4.1. The issue price of the Consideration Shares shall be INR 10/- (Rupees Ten only) per equity share, being not less than the price determined in accordance with Chapter V of the SEBI ICDR Regulations with reference to the Relevant Date, and as supported by the Valuation Reports issued by the Independent Registered Valuer.
- 4.2. The number of Consideration Shares allottable to each Seller shall be as set out in Schedule 2, computed on the basis of the value of the Sale Shares transferred by such Seller (as per the Valuation Reports) divided by the issue price referred to in Article 4.1.
- 4.3. Lock-in: The Consideration Shares shall be subject to lock-in for such period and in such manner as prescribed under Chapter V of the SEBI ICDR Regulations, and the Sellers shall not sell, transfer, pledge or otherwise deal with the Consideration Shares during the applicable lock-in period, except as permitted under the SEBI ICDR Regulations.
- 4.4. Where any part of the consideration is payable in cash under Article 3.3. (b) of this Agreement, such amount shall be paid by the Purchaser to the relevant Seller(s) by way of remittance to their designated bank account(s), simultaneously with or as soon as practicable after Completion, subject to receipt of all approvals referred to in Article 5, including any approvals required under FEMA.

5. REGULATORY COMPLIANCE

- 5.1. The Parties acknowledge that the transactions contemplated under this Agreement are subject to, and shall be undertaken in compliance with, the following laws and regulations, and the specific compliance requirements set out against each such law, in addition to any other applicable law:

5.2. COMPANIES ACT, 2013

- (a) Preferential issue approval:

The issue and allotment of the Consideration Shares shall be undertaken as a preferential issue in accordance with Section 62(1)(c) of the Act read with Rule 13 of the Companies (Share Capital and Debentures) Rules, 2014, and, to the extent applicable, Section 42 of the Act read with the Companies (Prospectus and Allotment of Securities) Rules, 2014. Specific compliance: (i) a special resolution shall be passed by the

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- The Purchaser shall file the requisite return of allotment in Form PAS-3 with the Registrar of Companies within 15 (fifteen) days of allotment, together with a list of allottees and a copy of the special resolution/Board resolution, and shall maintain a complete record of private placement offers in Form PAS-5 and, where applicable, issue offer letters in Form PAS-4, to the extent Section 42 read with the PAS Rules is attracted.

- (d) Related party transactions:
- As the Sellers are Directors and Promoters of the Purchaser, the acquisition of the Sale Shares from the Sellers and the issue and allotment of the Consideration Shares to the Sellers constitute “related party transactions” within the meaning of Section 2(76) of the Act and Regulation 2(1)(zc) of the SEBI LODR Regulations, and the Purchaser shall ensure compliance with the following: (i) prior approval of the Audit Committee under Section 177(4)(iv) of the Act and Regulation 23(2) of the SEBI LODR Regulations, including by way of omnibus approval where permissible, with any related-party member of the Audit Committee recusing himself/herself from such approval; (ii) approval of the Board under Section 188(1) of the Act, with the Sellers (to the extent they are directors of the Purchaser) not participating in the discussion on, or voting on, the resolution, in accordance with Section 184(2) and the second proviso to Section 188(1); (iii) prior approval of the shareholders of the Purchaser by way of a resolution, since the transaction is not in the ordinary course of business and is not on an arm’s

length basis, and/or exceeds the materiality threshold prescribed under Regulation 23(1) of the SEBI LODR Regulations (being the lower of 10% (ten percent) of the Purchaser's annual consolidated turnover or such other threshold as may be prescribed), with the Sellers and all other related parties of the Purchaser (whether or not party to the transaction) abstaining from voting on such resolution, in accordance with Regulation 23(4) of the SEBI LODR Regulations; (iv) disclosure of the related party transaction in the Board's report under Section 134(3)(h) of the Act read with Form AOC-2, and in the explanatory statement to the notice of the general meeting under Regulation 23(3)/(4) of the SEBI LODR Regulations; and (v) maintenance of the register of contracts or arrangements in which directors are interested, in Form MBP-4, under Section 189 of the Act. The Purchaser shall procure a report/opinion from an independent registered valuer and, where required, a fairness opinion from an independent merchant banker, to support the arm's length nature and adequacy of the consideration for the transaction, in accordance with Regulation 23 of the SEBI LODR Regulations.

(e) Corporate Actions:

The Purchaser shall undertake consequential amendments to its Memorandum of Association (increase in authorised share capital), alteration of the register of members and register of allotments to reflect the Consideration Shares, and such other corporate actions (including intimation to the Registrar of Companies) as may be necessary to give effect to this Agreement, in accordance with the Act.

(f) Investment under Section 186:

The acquisition of the Sale Shares by the Purchaser constitutes an investment in the securities of another body corporate for the purposes of Section 186 of the Act, and shall be undertaken in compliance therewith, including: (i) the investment, together with the Purchaser's existing investments and loans/guarantees/securities (if any) made/given/provided, shall not exceed 60% (sixty percent) of the Purchaser's paid-up share capital, free reserves, and securities premium account, or 100% (hundred percent) of its free reserves and securities premium account, whichever is more, failing which prior approval by way of a special resolution of the shareholders of the Purchaser shall be obtained under Section 186(3), with the notice specifying the special reasons for the investment; (ii) the investment shall be approved by a resolution passed at a meeting of the Board with the consent of all directors present at the meeting, in accordance with Section 186(5); (iii) where any term loan is subsisting in favour of a public financial institution, the Purchaser shall obtain the prior approval of such public financial institution, unless the investment (together with existing investments and

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loans/guarantees/securities) is within the limits under Section 186(2) and there is no default in repayment of loan instalments or payment of interest thereon, in accordance with the proviso to Section 186(5); (iv) particulars of the investment (including the name of the body corporate, amount, date and purpose) shall be entered in a register maintained in Form MBP-3 under Section 186(9) read with Rule 12 of the Companies (Meetings of Board and its Powers) Rules, 2014, and full particulars of the investment, and the purpose for which it is proposed to be utilised, shall be disclosed in the financial statements under Section 186(4); and (v) the Purchaser shall confirm compliance with the restriction on layers of investment companies under Section 186(1) read with the Companies (Restriction on number of Layers) Rules, 2017, prior to Completion.

- (g) Any other Applicable Provisions under the Companies Act, 2013 and Rules made thereunder:

In addition to the above-mentioned compliances, the Purchaser shall adhere to any other applicable provisions under the Companies Act, 2013 and Rules made thereunder, including but not limited to allotment to be done in dematerialisation only, etc.

5.3. SEBI ICDR REGULATIONS, 2018

- (a) Relevant Date and pricing:

The issue price of the Consideration Shares shall be determined with reference to the "Relevant Date" (being 30 (thirty) days prior to the date of the general meeting at which the special resolution is proposed to be passed), and shall not be less than the price computed in accordance with Regulation 164/164A of the SEBI ICDR Regulations (being the higher of the volume-weighted average price of the equity shares for the 90 (ninety) trading days or the 10 (ten) trading days preceding the Relevant Date, as applicable), as supported by the Valuation Reports. In case of infrequently traded, shall be supported by the Valuation Reports which shall cover the methods as mentioned under Regulation 165 SEBI ICDR REGULATIONS, 2018.

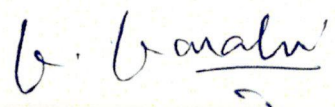
- (b) Allotment timelines:

The allotment of the Consideration Shares shall be completed within 15 (fifteen) days from the date of the shareholders' special resolution, provided that where any approval is required from a regulatory authority, industrial licence, or SEBI relaxation, such 15 (fifteen) day period shall stand extended to 15 (fifteen) days from the date of receipt of

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the last such approval, subject to the outer limit permitted under the SEBI ICDR Regulations.

(c) Eligibility of allottees:

The Purchaser shall confirm, prior to allotment, that no Seller (proposed allottee) has sold or transferred any equity shares of the Purchaser during the 90 (ninety) trading days preceding the Relevant Date, in accordance with Regulation 159 of the SEBI ICDR Regulations, and that none of the Sellers is otherwise ineligible under Regulation 159A (wilful defaulter, fugitive economic offender, or a person debarred by SEBI from accessing the securities market).

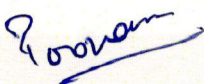
(d) Disclosures and monitoring:

The explanatory statement to the notice of the general meeting shall contain the disclosures prescribed under Regulation 163 of the SEBI ICDR Regulations, including the objects of the issue, the proposed allottees and their pre and post-allotment shareholding and voting rights, the pricing basis, and the current and proposed lock-in status of each allottee (including whether any allottee is a Promoter, part of the Promoter Group, or is proposed to become a Promoter/part of the Promoter Group pursuant to the allotment). The monitoring of the objects of the issue shall be done by Monitoring Agency appointed by the Purchaser.

(e) Lock in related provisions:

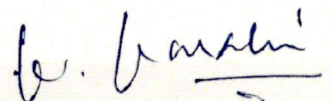
Without prejudice to the generality of Article 4.3 of this Agreement, the lock-in of shares in connection with the preferential issue of the Consideration Shares shall be undertaken strictly in accordance with Regulation 167 of the SEBI ICDR Regulations, as follows:

- Lock-in of Consideration Shares allotted to Promoter/Promoter Group allottees: If, and to the extent, any Seller is, on the date of allotment, a "promoter" or part of the "promoter group" of the Purchaser (as defined under the SEBI ICDR Regulations), the Consideration Shares allotted to such Seller, being allotted otherwise than for cash, shall be locked-in for a period of 18 (eighteen) months from the date of trading approval granted by the stock exchange(s) in respect of such shares, in accordance with Regulation 167(1) of the SEBI ICDR Regulations.
- Lock-in of Consideration Shares allotted to non-Promoter allottees: The Consideration Shares allotted to a Seller who is not a Promoter or part of the Promoter Group of the Purchaser as on the date of allotment shall be locked-in for a period of 6 (six) months from the date of trading approval granted by the stock exchange(s), in accordance with Regulation 167(3) of the SEBI ICDR









Regulations. The Sellers are, as on the Execution Date, Directors and Promoters of the Purchaser; accordingly, sub-paragraph (a) above (and not this sub-paragraph (b)) shall apply to the Consideration Shares allotted to the Sellers, unless a Seller ceases to be a Promoter/part of the Promoter Group prior to allotment, in which case this sub-paragraph (b) shall apply to that Seller.

- Lock-in of pre-preferential shareholding: If, and to the extent, any Seller holds any equity shares of the Purchaser prior to and independently of the allotment of the Consideration Shares under this Agreement ("Pre-Existing Shares"), the entire such Pre-Existing Shares shall be locked-in from the Relevant Date up to a period of 90 (ninety) trading days from the date of trading approval granted in respect of the Consideration Shares, in accordance with Regulation 167(6) of the SEBI ICDR Regulations, save that where a longer lock-in period applies to any such Pre-Existing Shares under sub-paragraph (a) or (b) above or under any other provision of applicable law, the longer period shall prevail.
- Manner of effecting lock-in: The lock-in shall be given effect to by the Purchaser through appropriate instructions to the depositories (NSDL/CDSL) and the Purchaser's registrar and share transfer agent, such that the International Securities Identification Number(s) (ISIN) credited to the demat account(s) of the relevant Seller are marked as non-transferable for the applicable lock-in period, and the certificates/statements of holding shall bear an inscription or notation of "non-transferable" and specify the lock-in period, in accordance with Regulation 168 of the SEBI ICDR Regulations.
- Restriction on encumbrance during lock-in: The Sellers undertake that the Consideration Shares (and, as applicable, the Pre-Existing Shares) shall not be sold, transferred, pledged, hypothecated or otherwise encumbered during the applicable lock-in period, except (i) inter se transfer among Promoters/persons constituting the Promoter Group, or between a Promoter and persons in control of the Purchaser, subject to the transferee(s) remaining subject to the balance lock-in period and to compliance with the SEBI SAST Regulations, if applicable, or (ii) pledge of such shares as collateral security for a loan granted by a scheduled commercial bank, public financial institution, systemically important non-banking financial company, or housing finance company, where the pledge is one of the terms of the sanction of such loan, in accordance with Regulation 167(5) of the SEBI ICDR Regulations.
- Undertaking and certification: Each Seller shall furnish a written undertaking to the Purchaser, in a form reasonably acceptable to the Purchaser's compliance

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officer, confirming its status as a Promoter/Promoter Group member or non-Promoter, as applicable, and undertaking to comply with the lock-in restrictions set out in this Article; and the Purchaser's compliance officer shall certify compliance with the lock-in requirements to the stock exchange(s) at the time of seeking listing/trading approval.

(f) In-principle and listing/trading approval:

The Purchaser shall obtain an in-principle approval from the stock exchange(s) prior to allotment, in accordance with Regulation 28 of the SEBI LODR Regulations, and a listing/trading approval upon allotment, and shall make all disclosures required under Regulation 30 read with Part A of Schedule III of the SEBI LODR Regulations within the timelines prescribed thereunder (including disclosure within 30 (thirty) minutes of the closure of the Board meeting approving the allotment, and intimation of the outcome of the general meeting within the prescribed timelines).

(h) Any other Applicable Provisions under the SEBI ICDR REGULATIONS, 2018:

In addition to the above-mentioned compliances, the Purchaser shall adhere to any other applicable provisions under the SEBI ICDR REGULATIONS, 2018, including but not limited to appointment of Monitoring Agency, in case the issue size is more than 100 Crores, etc.

5.5. SEBI (SUBSTANTIAL ACQUISITION OF SHARES AND TAKEOVERS) REGULATIONS, 2011

(a) Event-based and continual disclosures:

The Sellers shall make the disclosures required under Regulation 29 (event-based disclosure of acquisition/disposal crossing 5% (five percent) or 2% (two percent) thresholds, as applicable) and Regulation 30 (continual disclosure of aggregate shareholding as on 31 March, within 7 (seven) trading days from the end of the financial year) of the SEBI SAST Regulations, as applicable based on the resultant shareholding, within the prescribed timelines, and shall furnish copies of such disclosures to the Purchaser for its records.

5.6. SEBI (PROHIBITION OF INSIDER TRADING) REGULATIONS, 2015

(a) UPSI acknowledgement:

The Parties acknowledge that the transactions contemplated under this Agreement, including the Board's approval thereof, may constitute or arise from unpublished price sensitive information ("UPSI") within the meaning of the SEBI PIT Regulations, and

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shall be dealt with as such until the same is generally available in accordance with Regulation 2(1)(e).

(b) Code of conduct and trading window:

The Purchaser has complied and shall continue to comply with its Code of Practices and Procedures for Fair Disclosure and Code of Conduct to Regulate, Monitor and Report Trading by Insiders, including closure of the trading window for designated persons under Regulation 9 during the period the transaction was under consideration and until such UPSI becomes generally available, and shall make disclosures under Regulation 7 read with Schedule I of the SEBI PIT Regulations, as applicable, including disclosure of trading plans, if any, under Regulation 5.

(c) Confirmation from insiders/designated persons:

Each Seller who is a director, promoter, or otherwise an "insider" or "designated person" of the Purchaser under the SEBI PIT Regulations confirms that it has not traded, and shall not trade, in the securities of the Purchaser in contravention of the SEBI PIT Regulations or during any period in which the trading window is closed, and shall promptly report its holdings in accordance with Regulation 6 read with Schedule I, Part B, if applicable.

5.7. FEMA – FOREIGN DIRECT INVESTMENT (INBOUND)

(a) Instrument and pricing compliance:

The issue of Consideration Shares by the Purchaser (an Indian company) to a Seller, to the extent such Seller is a person resident outside India, constitutes foreign direct investment by way of swap of equity instruments and shall be undertaken in compliance with Rule 9 of the FEMA (Non-Debt Instruments) Rules, 2019, including the requirement that the cash or swap is supported by a valuation report of a Merchant Banker registered with SEBI or an Investment Banker outside India registered with the appropriate regulatory authority in the host jurisdiction, and that the issue price is not less than the fair value/price determined under the applicable pricing guidelines, as applicable.

(b) Sectoral cap and entry route:

The Purchaser shall confirm, prior to allotment, that its sector/activity permits foreign investment up to the extent of the Consideration Shares proposed to be allotted under the automatic route (or, if applicable, that Government approval has been obtained under the approval route), and that the resultant foreign shareholding does not breach the applicable sectoral cap.

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(c) Reporting:

The Purchaser shall, upon allotment of the Consideration Shares, file Form FC-GPR and other applicable forms with the Reserve Bank of India through the Foreign Investment Reporting and Management System (FIRMS) within 30 (thirty) days of allotment, supported by a valuation certificate/report, a certificate from a Company Secretary confirming compliance with applicable law, and such other documents as may be prescribed, and shall obtain such other approvals (including under the extant FDI policy/sectoral cap and pricing guidelines) as may be applicable.

5.8. FEMA – OVERSEAS DIRECT INVESTMENT (OUTBOUND – ACQUISITION OF CCME UAE)

(a) Characterisation and compliance:

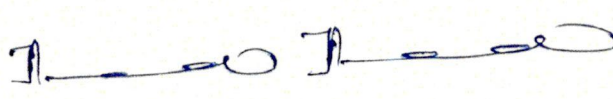
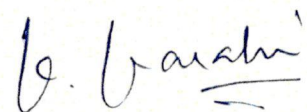
The acquisition by the Purchaser of shares of CCME UAE, a company incorporated outside India, constitutes an overseas investment within the meaning of the Foreign Exchange Management (Overseas Investment) Rules, 2022 and the Foreign Exchange Management (Overseas Investment) Regulations, 2022, and shall be undertaken in compliance therewith, including as to the mode of investment (cash and/or swap of equity instruments), pricing/valuation requirements (including the requirement that the cash or swap is supported by a valuation report of a Merchant Banker registered with SEBI), and the applicable financial commitment limits.

(b) Reporting:

The Purchaser shall file Form FC (or such other form as may be prescribed) with the Reserve Bank of India through an Authorised Dealer bank within 30 (thirty) days of each remittance and/or allotment of shares of CCME UAE pursuant to this Agreement, and shall thereafter comply with the annual performance report (Form APR) and other post-investment compliance requirements under the Overseas Investment Rules/Regulations, including any Unique Identification Number (UIN) related filings.

5.9. INCOME TAX ACT, 2025:

Responsibility for Taxes: Each party shall be solely responsible for any income, capital gains, or transfer taxes assessed against it as a result of or in connection with the share swap transaction contemplated by this Agreement, including any taxes arising under applicable local, state, or national tax laws (such as the Income Tax Act).

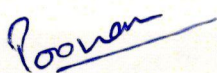




5.10 COMPLIANCE UNDER FREE ZONE IN UNITED ARAB EMIRATES:

- (a) The Target Company shall, at its own cost and expense, comply with all applicable rules, regulations, resolutions, circulars, and administrative requirements of the Jebel Ali Free Zone Authority ("JAFZA") in connection with any changes arising from or related to this Agreement, including any change in shareholding, change in directorship, share transfer, share swap, change in management structure, or corporate structure of the Target Company. Further the Target Company shall be solely responsible for:
- (i) preparing, submitting, and filing all documents, forms, and applications required by JAFZA to give effect to the transfer and/or swap of shares contemplated under this Agreement;
 - (ii) obtaining all necessary approvals, no-objection certificates, and consents from JAFZA prior to, or as a condition of, completion, if any;
 - (iii) paying all fees, charges, and penalties (if any) levied by JAFZA in connection with such changes; and
 - (iv) to notify to the Purchaser of any communication, objection, or requirement raised by JAFZA that may affect the timing or validity of the transactions and also up on completion of the said changes / transaction as stated in this Agreement.
- (b) In the event that compliance as required to be done with JAFZA or any other competent authority is delayed due to the acts or omissions of the Purchaser, than the Purchaser shall be solely liable for, and shall pay, any and all penalties, fines, or fees arising from such delay.

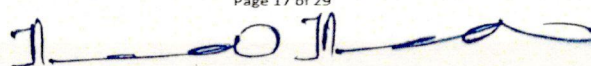
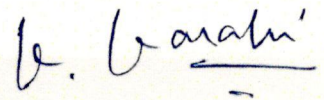
5.11. GENERAL

- (a) Each Party shall extend full cooperation to the other Party and to the Purchaser's advisors, including furnishing such information, undertakings, certificates and documents, as may reasonably be required to enable compliance with the laws and regulations referred to in this Article.
- (b) Prior to Completion, the Purchaser shall procure and furnish to the Sellers a certificate from its Company Secretary/compliance officer confirming compliance with the Companies Act, 2013, the SEBI ICDR Regulations (including the lock-in requirements under Article 5.4), the SEBI LODR Regulations, and the SEBI SAST and PIT Regulations, as applicable to the transactions contemplated under this Agreement.
- (c) Litigation: There is no Action (or any basis therefor) pending against, or to the Knowledge of the Target Company or any of its sellers, threatened against or affecting



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the Target Company, any of their respective officers or directors, the Sellers, the business of the Target Company before any court or arbitrator or any governmental body, agency or official or which in any manner challenges or seeks to prevent, enjoin, alter or delay the transactions contemplated hereby. There are no outstanding judgments against the Target Company or any Subsidiaries.

- (d) **Contracts:** Each contract to which the Target Company is a party (each, a "Contract") is a valid and binding agreement, and is in full force and effect, and the Target Company to its knowledge thereto, is in breach or default (whether with or without the passage of time or the giving of notice or both) under the terms of any such valid and binding Contract. The Target Company has not assigned, delegated, or otherwise transferred any of its rights or obligations with respect to any Contracts, or granted any power of attorney with respect thereto.
- (e) **Licenses and Permits:** The Target Company possess all permits necessary for the ownership and operation of their businesses (the "Permits"). True, complete and correct copies of the Permits issued to the Company has previously been delivered to the Purchaser. Such Permits are valid and in full force and effect and, assuming the related Company Consents, if any, have been obtained or waived prior to the Closing Date, none of the Permits will be terminated or impaired or become terminable as a result of the transactions contemplated hereby. The Company has all Permits necessary to operate the Business other than those Permits whose absence individually or in the aggregate would not cause a Material Adverse Effect.
- (f) **Approvals:** Except as contemplated by this Agreement, no consent, approval, waiver, authorization or novation is required to be obtained by the Shareholders of Target Company from, and no notice or filing is required to be given by the Sellers to or made by the Sellers with, any Authority or other Person in connection with the execution, delivery and performance by the Sellers of this Agreement, and the sale and transfer of the Shares.
- (g) **Litigation and Claims:** There is no civil, criminal or administrative action, suit, demand, claim, hearing, proceeding or disclosed investigation pending or, to the knowledge of the Shareholders of Target Company, threatened, against the Shareholders of Target Company and the Shareholders of Target Company is not subject to any Order, writ, judgment, award, injunction or decree of any Authority of competent jurisdiction or any arbitrator that would prevent consummation of the transactions contemplated hereby or materially impair the ability of the Shareholders of Target Company to perform its obligations hereunder.

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6. CONDITIONS PRECEDENT

6.1. Completion is conditional upon satisfaction (or written waiver by the Purchaser) of each of the following conditions on or prior to the Completion Date:

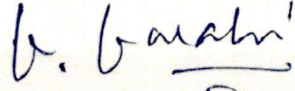
- (a) receipt of the Valuation Reports and their continued validity as on the date of Completion;
- (b) approval of the Board and, where required, the Audit Committee of the Purchaser;
- (c) approval of the shareholders of the Purchaser by way of a special resolution (and, where the transaction constitutes a related party transaction, approval of the resolution with related parties abstaining from voting) under the Companies Act 2013 Approvals and the SEBI ICDR Regulations;
- (d) in-principle approval of the stock exchange(s) on which the equity shares of the Purchaser are listed;
- (e) confirmation of compliance with (or exemption under) the SEBI SAST Regulations, and completion of disclosures under the SEBI PIT Regulations, each as set out in Article 4;
- (f) all approvals, consents, no-objections and filings required under FEMA (including under the NDI Rules and the Overseas Investment Rules/Regulations) for the swap of shares and remittance of cash consideration (as applicable);
- (g) such other approvals as may be required under the law of the jurisdiction of incorporation of the Target Company for the valid transfer of the Sale Shares to the Purchaser;
- (h) the Sale Shares being free from all Encumbrances and the representations and warranties of the Sellers being true and correct in all material respects as on the Completion Date.

6.2. The Parties shall use reasonable best efforts to satisfy the Conditions Precedent as expeditiously as possible, and in any event the acquisition and allotment of Consideration Shares shall be completed within 15 (fifteen) days from the date of receipt of approval of the shareholders of the Purchaser or approval of the stock exchange(s), whichever is later, unless otherwise mutually agreed in writing.

7. REPRESENTATIONS AND WARRANTIES OF THE SELLERS

7.1. Each Seller severally represents and warrants to the Purchaser, as of the date of this Agreement and as of the Completion Date, that:

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- (a) such Seller is the sole legal and beneficial owner of the Sale Shares set opposite its name in Schedule 1, free from all Encumbrances;
- (b) such Seller has full power, capacity and authority to enter into and perform its obligations under this Agreement, and this Agreement constitutes valid and binding obligations enforceable against such Seller;
- (c) CCME UAE is duly incorporated and validly existing under the laws of its jurisdiction of incorporation, and the Sale Shares are duly authorised, validly issued and fully paid-up;
- (d) no consent, approval or authorisation of any third party or governmental authority is required for the execution, delivery or performance of this Agreement by such Seller, other than as disclosed to the Purchaser;
- (e) the information relating to the Target Company furnished to the Purchaser and its valuers (including financial statements and turnover figures referred to in Schedule 1) is true, complete and not misleading in any material respect;
- (f) such Seller shall comply with the SEBI PIT Regulations and shall not deal in the securities of the Purchaser in violation thereof;
- (g) such Seller shall provide all information, undertakings and documents reasonably required by the Purchaser to comply with FEMA, the Companies Act, and applicable SEBI Regulations, including for filing of Form FC-GPR and related declarations.

8. REPRESENTATIONS AND WARRANTIES OF THE PURCHASER

8.1. The Purchaser represents and warrants to the Sellers, as of the date of this Agreement and as of the Completion Date, that:

- (a) it is a company duly incorporated and validly existing under the Companies Act, 2013, and its equity shares are listed on BSE Limited;
- (b) subject to satisfaction of the Conditions Precedent, it has, or will have, full corporate power and authority to issue and allot the Consideration Shares and to consummate the transactions contemplated under this Agreement;
- (c) the Consideration Shares, when issued and allotted in accordance with this Agreement, shall be duly authorised, validly issued, fully paid-up and rank pari passu in all respects with the existing equity shares of the Purchaser, save for any lock-in applicable under the SEBI ICDR Regulations;
- (d) it shall make all disclosures required under the SEBI LODR Regulations, SEBI ICDR Regulations, SEBI SAST Regulations, SEBI PIT Regulations and the Companies Act in relation to the transactions contemplated herein.

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9. COVENANTS

9.1. Interim Period:

Between the date of this Agreement and Completion, the Sellers shall procure that CCME UAE carries on its business in the ordinary course, consistent with past practice, and shall not, without the prior written consent of the Purchaser, permit CCME UAE to declare dividends, incur material indebtedness outside the ordinary course, dispose of material assets, or amend its constitutional documents in a manner materially adverse to the transaction.

9.2. Regulatory Filings:

The Purchaser shall be responsible for making all filings, disclosures and applications required under the Companies Act, SEBI ICDR Regulations, SEBI SAST Regulations, SEBI PIT Regulations, SEBI LODR Regulations and FEMA in connection with this Agreement, and the Sellers shall extend full cooperation in this regard, including by furnishing KYC documents, board/shareholder resolutions (if a body corporate) and such other information as may be required.

9.3. Further Assurance:

Each Party shall, at its own cost, execute such further documents and do such further acts as may be reasonably necessary to give full effect to this Agreement, including execution of share transfer forms, board resolutions of CCME UAE, and filings with the relevant company registries of CCME UAE's jurisdiction of incorporation.

10. COMPLETION

10.1. Completion shall take place within 15 (fifteen) days from the date on which the last of the Conditions Precedent set out in Article 5 is satisfied or waived ("Completion Date"), at such place (including virtually) as the Parties may mutually agree.

10.2. At Completion:

- (a) the Sellers shall deliver duly executed share transfer instruments (or, in the case of a body corporate target, such instruments as are valid under the law of the Target Company's jurisdiction) in respect of the Sale Shares, together with the original share

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certificates (if any) and such other documents as may be required to effect a valid transfer;

- (b) the Purchaser shall allot and issue the Consideration Shares to the Sellers, credit the same to their demat accounts (or issue share certificates, as applicable), and, where any cash consideration is payable, remit the same to the Sellers' designated bank accounts, subject to FEMA compliance;
- (c) the Purchaser shall procure that the Target Company's register of members is updated to reflect the Purchaser as the holder of the Sale Shares.

11. INDEMNIFICATION

- 11.1. Each Seller shall, severally (and not jointly), indemnify and keep indemnified the Purchaser against any loss, liability, cost or expense arising out of any breach of its representations, warranties or covenants under this Agreement.
- 11.2. The Purchaser shall indemnify and keep indemnified the Sellers against any loss, liability, cost or expense arising out of any breach of the Purchaser's representations, warranties or covenants under this Agreement.
- 11.3. The aggregate liability of any Party under this Article shall not exceed the value of the consideration received/paid by such Party under this Agreement, save in the case of fraud or wilful misconduct.

12. CONFIDENTIALITY

- 12.1. Each Party shall keep confidential the terms of this Agreement and all information exchanged in connection with the transaction, save for disclosures required under applicable law (including the SEBI LODR Regulations, SEBI ICDR Regulations, SEBI SAST Regulations and SEBI PIT Regulations), to regulatory or governmental authorities, or to a Party's professional advisors on a need-to-know basis.

13. TERMINATION

- 13.1. This Agreement may be terminated prior to Completion: (a) by mutual written consent of the Parties; (b) by either Party, if any Condition Precedent is not satisfied (or waived) within 180 (one hundred and eighty) days from the date of this Agreement, or such other date as the Parties may mutually agree in writing; or (c) by the Purchaser, if any required regulatory

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approval (including under the Companies Act, SEBI ICDR Regulations, SEBI SAST Regulations or FEMA) is refused.

- 13.2. Termination of this Agreement shall not affect any rights or liabilities of a Party that have accrued prior to such termination.

14. GOVERNING LAW AND DISPUTE RESOLUTION

- 14.1. This Agreement shall be governed by and construed in accordance with the laws of India.

- 14.2. Any dispute arising out of or in connection with this Agreement shall first be sought to be resolved amicably; failing which, it shall be referred to and finally resolved by arbitration under the Arbitration and Conciliation Act, 1996, by a sole arbitrator mutually appointed by the Parties, with the seat and venue of arbitration at Mumbai, India, and the language of arbitration being English. The courts at Mumbai shall have exclusive jurisdiction for interim relief.

15. MISCELLANEOUS

- 15.1. Entire Agreement:

This Agreement, together with its Schedules, constitutes the entire agreement between the Parties in relation to its subject matter and supersedes all prior discussions, understandings and agreements, whether written or oral.

- 15.2. Amendment:

No amendment to this Agreement shall be effective unless in writing and signed by all Parties, and, where such amendment affects any matter approved by the Board, shareholders or a regulatory authority, subject to such further approvals as may be required.

- 15.3. Assignment:

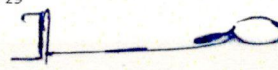
No Party may assign or transfer its rights or obligations under this Agreement without the prior written consent of the other Parties.

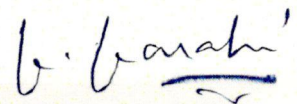
- 15.4. Severability:

If any provision of this Agreement is held invalid or unenforceable, the remaining provisions shall continue in full force and effect.









15.5. Notices:

All notices under this Agreement shall be in writing and delivered by hand, registered post, or email, to the addresses of the Parties set out in Schedule 3 (or such other address as a Party may notify in writing).

15.6. Counterparts:

This Agreement may be executed in counterparts (including by electronic signature), each of which shall be deemed an original, and all of which together shall constitute one and the same instrument.

15.7. This Agreement is expressed to be conditional upon, and subject to, all approvals of the shareholders of the Purchaser and regulatory/statutory authorities referred to herein, and nothing in this Agreement shall be construed as a binding commitment to consummate the transaction otherwise than in compliance with applicable law.

IN WITNESS WHEREOF, the Parties have executed this Agreement on the day, month and year first above written.

For and on behalf of

CCME GLOBAL LIMITED

(formerly known as Genesis IBRC India Limited)



POONAM CHATURVEDI

Managing Director

DIN: 05163733

For and on behalf of

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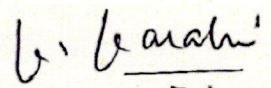
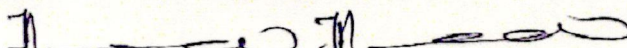
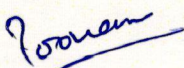


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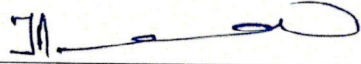
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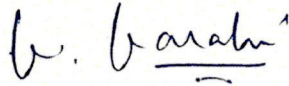
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SELLERS:



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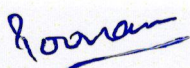
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SCHEDULE 1

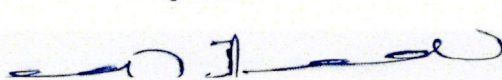
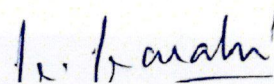
Details of Sellers and Sale Shares of CCME UAE

Sr. No.	Name of Seller	Category	Pre-transaction shares held in CCME UAE	% Stake	Shares of CCME UAE offered for acquisition
1	Mr. Padmanabhan Krishnamoorthy	Promoter	4,00,000	80.00%	(a) 1,80,000 against swap of 9,00,00,000 equity shares of the Purchaser. (b) 30,000 against cash. (c) Balance 1,90,000 in one or more tranches as mentioned in this Agreement via Supplemental Agreement between the Parties, which shall be part of this Agreement.
2	Ms. V. Varalakshmi	Promoter	1,00,000	20.00%	(a) 45,000 against swap of 2,25,00,000 equity shares of the Purchaser. (b) Balance 55,000 in one or more tranches as mentioned in this Agreement



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Sr. No.	Name of Seller	Category	Pre-transaction shares held in CCME UAE	% Stake	Shares of CCME UAE offered for acquisition
					via Supplemental Agreement between the Parties, which shall be part of this Agreement.
	TOTAL		5,00,000	100.00%	

SCHEDULE 2

Consideration Shares Allotted by the Purchaser

Tranch 1

(Swap ratio is 500:1 (i.e., 500 equity shares of the Purchaser for 1 share of CCME UAE))

Sr. No.	Name of Allottee	Category	No. of shares offered by Sellers of CCME UAE to Purchaser	% stake in CCME UAE offered (swap)	Equity Shares of the Purchaser to be allotted	Aggregate value (INR)
1	Mr. Padmanabhan Krishnamoorthy	Promoter	1,80,000	36.00	9,00,00,000	90,00,00,000
2	Ms. V. Varalakshmi	Promoter	45,000	9.00	2,25,00,000	22,50,00,000
	TOTAL		2,25,000	45.00	11,25,00,000	112,50,00,000

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Tranch 2
(Cash)

Sr. No.	Name of Allottee	Category	No. of shares to be acquired by the Purchaser	% stake in CCME UAE offered (Cash)	Shares of the CCME to be acquired	Aggregate value (INR)
1	Mr. Padmanabhan Krishnamoorthy	Promoter	30,000	6.00	30,000	15,00,00,000
	TOTAL		30,000	6.00	30,000	15,00,00,000

For balance 49%

Note: Balance 2,45,000 shares of CCME UAE i.e., up to 49% shall be acquired by the Purchaser in one or more tranches as mentioned in this Agreement via Supplemental Agreement between the Parties, which shall be part of this Agreement.

SCHEDULE 3
Notice Details

Party	Address for Notice	Email
Purchaser	CCME Global Limited (formerly Genesis IBRC India Limited) 501, 5th Floor, A Wing, Navkar Chambers, Opp. Star Plus, Marol Naka Andheri Kurla Road, Andheri East, Marol Naka, Mumbai, Maharashtra, India, 400059	accounts@ccmeglobal.com
Target Company	CASH & CARRY MIDDLE EAST FZCO Plot S51004A, JAFZA, Jabel Ali, Dubai PO Box 263561	ibrahim@ccmefzco.com
Mr. Padmanabhan Krishnamoorthy	A-6, First Floor, Trinity Complex, 110, 4th Avenue, Ashok Nagar, Chennai, Tamilnadu 600083	krishna@ccmefzco.com

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Party	Address for Notice	Email
Ms. V. Varalakshmi	A-6, First Floor, Trinity Complex, 110, 4th Avenue, Ashok Nagar, Chennai, Tamilnadu 600083	lakshmiap392@gmail.com

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CHATURVEDI
EDI

Digitally signed
by POONAM
CHATURVEDI
Date: 2026.09.21
18:42:32 +05'30'