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

Date: September 05, 2026

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

Subject: **Intimation of Annual Report for the FY 2025 – 2026 {including notice of 34th Annual General Meeting ("AGM")} of CCME Global Limited (formerly known as Genesis IBRC India Limited) and closure of register of members for AGM purpose.**

Ref.: **CCME GLOBAL LIMITED (formerly known as GENESIS IBRC INDIA LIMITED, Scrip Code: 514336, ISIN: INE194N01016.**

Dear Sir/Madam,

Pursuant to Regulation 34, 36, 30 read with Schedule III Part A, Para A of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (Listing Regulations), as amended, please find enclosed herewith the Annual Report for the FY 2025 – 2026 {including notice of 34th Annual General Meeting ("AGM")} of CCME Global Limited (formerly known as Genesis IBRC India Limited) ("**Company**") scheduled to be held on Tuesday, September 29, 2026 at 3:00 PM (IST) through Video Conferencing (VC) /Other Audio Visual Means (OAVM).

The Annual Report (including notice of the 34th AGM) of the Company is available on the website of the Company at the link https://genesisiil.com/investor-relations.html.

Tuesday, September 22, 2026 has been fixed as the Cut-off Date for determining the eligibility of Members to vote through remote e-voting and e-voting during the AGM on the resolutions set out in the Notice of the AGM.

The Register of Members and Share Transfer Books of the Company will remain closed from Wednesday, September 23, 2026 to Tuesday, September 29, 2026 (both days inclusive) for the purpose of AGM as per the provisions of Section 91 of the Companies Act, 2013 read with SEBI (LODR) Regulation, 2015 ('SEBI LODR').

The schedule of the events for the 34th AGM is set out below:

Event	Date/Time
Cut-off date for remote e-voting and e-voting at the AGM	Tuesday, September 22, 2026
Commencement of remote e-voting	9:00 a.m. (IST) on Saturday, September 26, 2026
End of remote e-voting	5:00 p.m. (IST) on Monday, September 28, 2026
Date and time of AGM	Tuesday, September 29, 2026 at 3:00 PM (IST)

POONAM CHATURVEDI
Digitally signed by POONAM CHATURVEDI
Date: 2026.09.05 14:38:02 +05'30'

This is for your information and records.

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

POONAM CHATURVEDI
Digitally signed by POONAM CHATURVEDI
Date: 2026.09.05 14:38:29 +05'30'

POONAM CHATURVEDI
MANAGING DIRECTOR
DIN: 05163733

NOTICE

Notice is hereby given that the 34th Annual General Meeting of the Members of **CCME Global Limited (Formerly known as Genesis IBRC India Limited)** will be held on **Tuesday, September 29, 2026** at 3:00 P.M. through Audio-Visual means to transact the following business:

ORDINARY BUSINESS:

1. **To consider and adopt the Audited Financial Statement of the Company for the financial year 2025 - 2026 together with the Report of the Board of Directors and Auditors thereon;**

2. **To appoint a director in place of Mr. Padmanaban Krishnamoorthy (DIN: 06830658), who retires by rotation and being eligible, offer himself for reappointment as Director;**

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

   "RESOLVED THAT pursuant to the provisions of Section 152 and other applicable provisions of the Companies Act, 2013, the approval of members of the Company, be and is hereby accorded to reappoint Mr. Padmanaban Krishnamoorthy (DIN: 06830658) as a Non-Executive Director of the Company, who is liable to retire by rotation."

3. **To ratify the appointment of M/s Desai Saksena & Associates, Chartered Accountants (FRN: 102358W), as Statutory Auditor to fill the casual vacancy due to resignation of M/s. M N Rao & Associates LLP (FR No. 005386S/S000195), who hold office up to this Annual General Meeting of the Company, on such remuneration as may be decided by the Board of Directors of the Company:**

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

   "**RESOLVED THAT** pursuant to the provisions of Section 139, 142 and other applicable provisions, if any, of the Companies Act, 2013 and as appointed by the Board of Directors in their meeting held on July 15, 2026 M/s Desai Saksena & Associates, Chartered Accountants (FRN: 102358W), be and are hereby appointed as the Statutory Auditors of the Company to hold office up to the date of this Annual General Meeting of the Company to fill the casual vacancy caused due to resignation of M/s. M N Rao & Associates LLP (FR No. 005386S/S000195), as Statutory Auditors of the Company w.e.f. June 23, 2026, on such remuneration as may be decided by the Board of Directors of the Company."

4. **To appoint M/s Desai Saksena & Associates, Chartered Accountants (FRN: 102358W), as Statutory Auditor of the Company for the period of 5 (Five) years:**

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

   RESOLVED THAT pursuant to the provisions of Sections 139, 142 and other applicable provisions, if any, of the Companies Act, 2013, read with the Companies (Audit and Auditors) Rules, 2014 (including any statutory modification(s) or re-enactment(s) thereof for the time being in force), M/s. Desai Saksena & Associates, Chartered Accountants (FRN: 102358W), who have offered themselves for appointment and have confirmed their eligibility under Section 141 of the Companies Act, 2013, be and are hereby appointed as the Statutory Auditors of the Company for a period of five (5) consecutive years, from the conclusion of this 34th Annual General Meeting until the conclusion of the 39th Annual General Meeting of the Company to be held in the calendar year 2031, at such remuneration plus applicable taxes and reimbursement of out-of-pocket expenses as may be mutually agreed upon between the Board of Directors of the Company and the Auditors.

SPECIAL BUSINESS:

5. To ratify and take note of the revised certificate issued by Chartered Accountant for change in name of the Company:

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

"**RESOLVED THAT** pursuant to the provisions of Section 13 and other applicable provisions, if any, of the Companies Act, 2013, read with the rules made thereunder, and Regulation 45 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (including any statutory modification(s) or re-enactment(s) thereof for the time being in force), and subject to the approval of the Central Government / Registrar of Companies and Stock Exchanges, the revised certificate dated March 17, 2026, issued by M/s. Desai Saksena & Associates, Chartered Accountants, validating compliance as required under Regulation 45 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 for the change in name of the Company from Genesis IBRC India Limited to CCME Global Limited, be and is hereby noted, approved, and ratified.

RESOLVED FURTHER THAT the name of the Company be changed from Genesis IBRC India Limited to CCME Global Limited with effect from the date of issuance of the Certificate of Incorporation by the Registrar of Companies, CRC dated March 19, 2026, and that Clause I (Name Clause) of the Memorandum of Association of the Company be substituted accordingly.

6. **To regularize and approve the appointment of Ms. Ami Oza (DIN: 11385775) as an Independent Non-Executive Director of the Company:**

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

"**RESOLVED THAT** Ms. Ami Oza (DIN: 11385775), who was appointed as an Additional Independent Non-Executive Director of the Company, with effect from August 21, 2026, by the Board of Directors, based on the recommendation of the Nomination and Remuneration Committee in terms of Section 161 of the Companies Act, 2013 **("Act")** read with the Articles of Association of the Company, who is eligible for appointment and who has consented to act as a Director of the Company and in respect of whom the Company has received a notice in writing from a Member under Section 160(1) of the Act proposing his candidature for the office of a Director, be and is hereby appointed as an Independent Non-Executive Director of the Company.

RESOLVED FURTHER THAT pursuant to the provisions of Sections 149, 152 and other applicable provisions, if any, of the Companies Act, 2013 **('Act')** read with Schedule IV to the Act and the Companies (Appointment and Qualification of Directors) Rules, 2014, **('Rules')** (including any statutory modification(s) or re-enactments(s) thereof for the time being in force), Regulation 17 and other applicable regulations of the Securities and Exchange Board of India (Listing the appointment of Ms. Ami Oza (DIN: 11385775), who meets the criteria for independence as provided in Section 149(6) of the Act and Regulation 16(1)(b) of Listing Regulations and who has submitted a declaration to that effect, and who is eligible for appointment as an Independent Non-Executive Director of the Company, not liable to retire by rotation, to hold office for a term of 5 (five) years commencing from August 21, 2026 up to August 20, 2031 (both days inclusive), be and is hereby approved.

RESOLVED FURTHER THAT any Directors of the Company be and is hereby severally authorized to sign and file statutory eForm with the Ministry of Corporate Affairs, inform other regulatory authorities and to do such acts, deeds and things as may be necessary to give effect to aforesaid resolution."

7. To approve increase in Authorised Share Capital of the Company consequential alteration in capital clause of the of the Memorandum of Association of the Company:

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

"**RESOLVED THAT** pursuant to the provisions of Section 61, 64 and other applicable provisions, if any, of the Companies Act, 2013 (including any amendment thereto or re-enactment thereof) and the Rules framed thereunder, consent of the members of the Company be and is hereby accorded for increase in the Authorised Share Capital of CCME Global Limited (formerly known as Genesis IBRC India Limited) ("**Company**") from existing INR 60,00,00,000 (Indian Rupees Sixty Crore Only) divided into 6,00,00,000 (Six Crore) Equity Shares of INR 10/- (Indian Rupees Ten Only) each to INR 200,00,00,000 (Indian Rupees Two Hundred Crores Only) divided into 20,00,00,000 (Twenty Crores) Equity Shares of INR 10/- (Indian Rupees Ten Only) each which shall rank pari passu in all respect with the existing Equity Shares of the Company as per the Memorandum and Articles of Association of the Company.

RESOLVED FURTHER THAT pursuant to Section 13 and all other applicable provisions, if any, of the Companies Act, 2013, consent of the shareholders of the Company be and is hereby accorded, for alteration of Clause V of the Memorandum of Association of the Company by substituting in its place and stated the following:

"5/V. The Authorised Share Capital of the Company is INR 200,00,00,000 (Indian Rupees Two Hundred Crores Only) divided into 20,00,00,000 (Twenty Crores) Equity Shares of INR 10/- (Indian Rupees Ten Only) each."

RESOLVED FURTHER THAT approval of the shareholders of the Company be and is hereby accorded to authorize the Board of Directors of the Company (hereinafter referred to as 'Board' which term shall include any duly constituted committee empowered by the Board to exercise its powers including powers conferred under this resolution) and/or CFO and/or Company Secretary and Compliance Officer of the Company to do all such acts, deeds, matters and things and to take all such steps as may be required in this connection including seeking all necessary approvals to give effect to this Resolution and to settle any questions, difficulties or doubts that may arise in this regard."

8. To approve offer, issue and allotment of Equity Shares of the Company on Preferential Issue basis:

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

"**RESOLVED THAT** pursuant to (i) the provisions of Sections 23, Section 42, 62 (1) (c), and other applicable provisions of the Companies Act, 2013 ('Act') read with the Rule 13 of the Companies (ShareCapital and Debentures) Rule, 2014 and Rule 14 of the Companies (Prospectus and Allotment of Securities) Rule, 2014 and other applicable provisions, if any, of the Act any other procedural rule(s), regulation(s), circular(s), notification(s), order(s) etc., issued thereunder including any statutory amendment(s) or modification(s) thereto or enactment(s) or re-enactment(s) thereof for the time being in force; (ii) applicable provisions of Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018 [SEBI (ICDR) Regulations, 2018]; (iii) the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 [SEBI (LODR) Regulations, 2015]; (iv) Securities and Exchange Board of India (Substantial Acquisition of Shares and Takeovers) Regulations, 2011 [SEBI (SAST) Regulations, 2011]; (v) the provisions of the Foreign Exchange Management Act, 1999 including any amendments, statutory modification(s), variation(s) and/or the rules and regulation framed thereunder, including the Foreign Exchange Management (Non-debt Instruments) Regulations, 2019, as amended, Foreign Exchange Management (Debt Instruments) Rules, 2019, as amended, Foreign Exchange Management (Overseas Investment) Regulations, 2022 read with Foreign Exchange Management (Overseas Investment) Rules, 2022 and amendment thereon, the Issue of Foreign Currency Convertible Bonds and Ordinary Shares (Through Depository Receipt Mechanism) Scheme, 1993, as amended, the Depository Receipts Scheme, 2014, as amended, the current Consolidated FDI Policy (effective from October 15, 2020), as amended, issued by the Department for Promotion of Industry and Internal Trade, Ministry of Commerce and Industry, Government of India ("**GoI**") [collectively known as FEMA Regulations], (vi) any other rules / regulations / guidelines, if any, prescribed by the Securities and Exchange Board of India ("SEBI"), stock exchange where the shares of CCME Global Limited (formerly known as Genesis IBRC India Limited) (herein referred as "**Company**") are listed i.e. BSE Limited ("Stock Exchange") and/or any other statutory / regulatory authority; (vi) the Memorandum and Articles of Association of the Company; (vii) the Share Purchase And Swap Agreement dated August 29, 2026**,** entered between the Company**,** Cash & Carry Middle East FZCO ("**CCME UAE**"); Mr. Padmanaban Krishnamoorthy ("**Seller 1**") and Mrs. Varalakshmi Venkataraman ("**Seller 2**"), (collectively known as **Sellers for CCME UAE**"), for acquisition of shares of CCME UAE by the Company; (viii) the Share Purchase And Swap Agreement dated August 29, 2026**,** entered between the Company**,** Interlink Distribution LLC ("**Interlink**"), Mr. Mostafa Ahmed Kabir ("**Seller 3**" or **"Seller for Interlink**") for acquisition of shares of Interlink by the Company; (ix) based on the valuation report of CCME UAE dated August 27, 2026 and Interlink dated August 27, 2026, both received from Akasam Consulting Private Limited, a Category I Merchant Banker registered with SEBI; and (x) valuation report of the Company dated August 29, 2026**,** received from RV Bhavin R. Patel, bearing RV Registration No. IBBI/RV/05/2019/11668), Independent Valuer, the approval of the shareholders of the Company be and is hereby accorded:

(a) to create, offer, issue and allot in one or more tranches up to 1,80,00,000 (One Crore Eighty Lakhs) equity shares of the Company of face value of INR 10/- (Indian Rupees Ten Only) each ('**Subscription Shares**') at INR 10 (Indian Rupees Ten Only) per equity share, **payable in cash** ('**Share Issue Price**'), aggregating up to INR 18,00,00,000 (Indian Rupees Eighteen Crores Only), to the Proposed Allottees mentioned herein below (hereinafter referred to as ''Proposed Allottees'), by way of preferential issue in accordance with the terms and conditions as set out herein ("**Preferential Issue 1**"), subject to applicable laws and regulations, including the provisions of Chapter V of the SEBI (ICDR) Regulations, 2018 and the Act, as the Board may determine:

Sr. No.	Name of the Proposed Allottees	No. of Equity Shares to be allotted of the Company	Category
1	Mr. Noor Muhammed Habibullah	60,00,000	Non-Promoter / Individual
2	Mr. Suresh Kumar Ramani	60,00,000	Non-Promoter / Individual
3	Mr. Vidhu Mohan Pillai	60,00,000	Non-Promoter / Individual
	TOTAL	**1,80,00,000**	

(b) to create, offer, issue and allot up to 11,25,00,000 (Eleven Crore Twenty-Five Lakhs) fully paid-up equity shares of the Company of face value of INR 10/- (Indian Rupees Ten Only) each ("**Swap 1 Shares**") at INR 10 (Indian Rupees Ten Only) per equity share, aggregating to INR 112,50,00,000 (Indian Rupees One Hundred Twelve Crore Fifty Lakhs Only) ("**Purchase Consideration**"), to Seller 1 and Seller 2 (collectively known as **Sellers for CCME UAE**"), belonging to the promoter category of the Company, by way of a preferential issue on a private placement basis (the "**Preferential Issue 2**"), **for consideration other than cash**, being the swap of shares of the CCME UAE, whereby the Company shall acquire from the **Sellers for CCME UAE** 2,25,000 (Two Lakhs Twenty-Five Thousand) shares of the CCME UAE ("**Sale Shares of CCME UAE**"), representing 45% of the total paid-up share capital of the CCME UAE, on a share swap basis in the ratio of 500**:**1 (i.e., 500 equity shares of the Company for 1 share of CCME UAE), as full and final consideration in terms of the Share Purchase And Swap Agreement, and as per the particulars set out below:

Swap of Equity Shares Ratio Table for acquisition of CCME UAE:

Sr. No.	Name of the Sellers	Swap Ratio	No. of shares of CCME UAE to be acquired (Sale Shares of CCME UAE)	Face value of shares of CCME UAE	Percentage of paid-up capital of CCME UAE acquired (%)	Issue price (CCME UAE) per Swap Share	Equity shares of the Company to be issued on preferential basis (Swap 1 Shares)
1	Mr. Padmanaban Krishnamoorthy ("Seller 1") and	500: 1 (i.e., 500 equity shares of	1,80,000	AED 1	36.00	INR 5,000	9,00,00,000

		the Company for 1 share of CCME UAE)					
2	Mrs. Varalakshmi Venkataraman ("Seller 2")	500: 1 (i.e., 500 equity shares of the Company for 1 share of CCME UAE)	45,000	AED 1	9.00	INR 5,010	2,25,00,000
	TOTAL		**2,25,000**		**45.00**		**11,25,00,000**

(c) to create, offer, issue and allot 2,03,42,244 (Two Crore Three Lakhs Forty Two Thousand Two Hundred Forty-Four) fully paid-up equity shares of the Company of face value of INR 10/- (Indian Rupees Ten Only) each ("**Swap 2 Shares**") at INR 10 (Indian Rupees Ten Only) per equity share, aggregating to INR 20,34,22,440 (Indian Rupees Twenty Crore Thirty-Four Lakhs Twenty-Two Thousand Four Hundred Forty Only) ("**Purchase Consideration**"), to Seller 3 (known as **Seller for Interlink**"), belonging to the non-promoter category of the Company, by way of a preferential issue on a private placement basis (the "**Preferential Issue 3**"), for consideration other than cash, being the swap of shares of the Interlink, whereby the Company shall acquire from the **Seller 3 or Seller for Interlink,** 52 (Fifty-Two) shares of the Interlink ("**Sale Shares of Interlink**"), representing 52% of the total paid-up share capital of the Interlink, on a share swap basis in the ratio of 391197**:**1 (i.e., 391197 equity shares of the Company for every 1 share of Interlink), as full and final consideration in terms of the Share Purchase And Swap Agreement, and as per the particulars set out below:

Swap of Equity Shares Ratio Table for acquisition of Interlink:

Sr. No.	Name of the Sellers	Swap Ratio	No. of shares of Interlink to be acquired (Sale Shares of Interlink)	Face value of shares of Interlink	Percentage of paid-up capital of Interlink acquired (%)	Issue price (Interlink) per Swap Share	Equity shares of the Company to be issued on preferential basis (Swap 2 Shares)
1	Mr. Mostafa Ahmed Kabir	391197:1 (i.e., 391197 equity shares of the Company for every 1 shares of Interlink)	52	AED 1000	52.00	INR 39,11,970	2,03,42,244
	TOTAL		**52**		**52.00**		**2,03,42,244**

RESOLVED FURTHER THAT the "Relevant Date" for the purpose of determination of the floor price of the Subscription Shares, Swap 1 Shares and Swap 2 Shares to be issued and allotted as above as per ICDR Regulations and other applicable laws is Friday, August 28, 2026, being the date 30 (Thirty) days prior to the date of the Annual General Meeting of the Company i.e. on Tuesday, September 29, 2026.

RESOLVED FURTHER THAT without prejudice to the generality of the above resolution, the issue of the Subscription Shares, Swap 1 Shares and Swap 2 Shares to Proposed Allottees, Seller for CCME UAE and Seller for Interlink under the Preferential Allotment shall be subject to the following terms and conditions, apart from others, as prescribed under applicable laws:

1) The Subscription Shares, Swap 1 Shares and Swap 2 Shares to be issued and allotted shall be fully paid-up and rank pari-passu with the existing equity shares of the Company in all respects (including with respect to dividend and voting powers) from the date of allotment thereof, and be subject to the requirements of all applicable laws and shall be subject to the provisions of the Memorandum and Articles of Association of the Company.
2) The price determined above shall be subject to appropriate adjustments as permitted under the rules, regulations and laws, as applicable from time to time.
3) The Subscription Shares, Swap 1 Shares and Swap 2 Shares shall be allotted by the Company to the Proposed Allottees, Seller for CCME UAE and Seller for Interlink in dematerialized form within a period of 15 (Fifteen) days from the date of receipt of Shareholders' approval, provided that, where the issue and allotment of the said Subscription Shares, Swap 1 Shares and Swap 2 Shares is pending on account of pendency of approval of any Regulatory Authority (including, but not limited to BSE Limited and/or SEBI) or the Government of India, the issue and allotment shall be completed within a period of 15 (Fifteen) days from the date of receipt of last of such approvals.
4) The Subscription Shares, Swap 1 Shares and Swap 2 Shares to be allotted shall be subject to lock-in for such period as specified in the provisions of Chapter V of the SEBI (ICDR) Regulations, 2018 and any other applicable law for the time being in force.
5) The Subscription Shares, Swap 1 Shares and Swap 2 Shares to be allotted to the Proposed Allottees, Seller for CCME UAE and Seller for Interlink shall be listed on the stock exchange where the existing equity shares of the Company are listed, subject to the receipt of necessary regulatory permissions and approvals as the case may be.
6) The Subscription Shares so offered, issued and allotted to the Proposed Allottees are being issued for cash paid in full by the Proposed Allottees for the Subscription Shares to be issued by the Company to the Proposed Allottees pursuant to this resolution.
7) The Swap 1 Shares so offered, issued and allotted to the Seller for CCME UAE are being issued as Swap of Equity Shares of the Company as fully paid for the Swap 1 Shares to be issued by the Company to the Seller for CCME UAE pursuant to this resolution.
8) The Swap 2 Shares so offered, issued and allotted to the Seller for Interlink are being issued as Swap of Equity Shares of the Company as fully paid for the Swap 2 Shares to be issued by the Company to the Seller for Interlink pursuant to this resolution.
9) The Subscription Shares, Swap 1 Shares and Swap 2 Shares so offered, issued and allotted herein shall not exceed the number of equity shares as approved herein above.

RESOLVED FURTHER THAT subject to the receipt of such approvals as may be required under applicable law, consent of the Shareholders of the Company is hereby accorded to record the name and details of the Proposed Allottees, Seller for CCME UAE and Seller for Interlink in Form PAS-5 and the Board be and is hereby authorized to make an offer to the Proposed Allottees, Seller for CCME UAE and Seller for Interlink through Letter of Offer/ Private Placement Offer Letter cum Application Letter in Form PAS 4 or such other form as prescribed under the Act and SEBI (ICDR) Regulations, 2018 containing the terms and conditions ("Offer Document") after passing of this resolution and receiving any applicable regulatory approvals with a stipulation that the allotment would be made only upon receipt of in-principle approval from the Stock Exchange i.e., BSE Limited, and within the timelines prescribed under the applicable laws.

RESOLVED FURTHER THAT the Board be and is hereby authorized to accept any modification(s) in the terms of issue of Subscription Shares, Swap 1 Shares and Swap 2 Shares subject to the provisions of the Act and the SEBI (ICDR) Regulations, 2018 without being required to seek any further consent or approval of the Shareholders.

RESOLVED FURTHER THAT the Board and / or Company Secretary and Compliance Officer be and are hereby severally authorized on behalf of the Company to do all such acts, deeds, matters and things as the Board may, in its absolute discretion, deem necessary or desirable for such purpose and for the purpose of giving effect to this resolution, including without limitation (i) to vary, modify or alter any of the relevant terms and conditions, attached to the Subscription Shares to be allotted to the Proposed Allottees for effecting any modifications, changes, variations, alterations, additions and/or deletions to the preferential issue as may be required by any regulatory or other authorities or agencies involved in or concerned with the issue of the equity shares, (ii) making applications to the stock exchange for obtaining in-principle approvals, (iii) listing of shares, (iv) filing requisite documents with the Ministry of Corporate Affairs and other regulatory authorities, (v) filing of requisite documents with the depositories, (vi) to resolve and settle any questions and difficulties that may arise in the preferential offer, (vii) issue and allotment of the Subscription Shares, Swap 1 Shares and Swap 2 Shares, and (viii) to take all other steps which may be incidental, consequential, relevant or ancillary in relation to the foregoing without being required to seek any further consent or approval of the Shareholders of the Company, and that the Shareholders shall be deemed to have given their approval thereto expressly by the authority of this resolution, and the decision of the Board in relation to the foregoing shall be final and conclusive.

RESOLVED FURTHER THAT the Board and / or Company Secretary and Compliance Officer be and are hereby severally authorised to delegate all or any of its powers conferred upon it by these resolutions, as it may deem fit in its absolute discretion, to any Committee of the Board or to any one or more directors, officer(s) or authorized signatory(ies) including execution of any documents on behalf of the Company and to represent the Company before any governmental or regulatory authorities, and to appoint any professional advisors, bankers, consultants and advocates to give effect to this resolution and further to take all others steps which may be incidental, consequential, relevant or ancillary in this regard.”

9. To approve sub-division / split of equity shares of the Company:

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

“RESOLVED THAT pursuant to the provisions of Section 61, 64 and the other applicable provisions, if any, of the Companies Act, 2013 and Rules made thereunder (including any statutory modifications or re-enactment(s) thereof, for the time being in force) and the provisions of the Memorandum and Articles of Association of the Company and subject to such approval(s) and consent(s) as may be required under the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 [SEBI (LODR) Regulations, 2015], as amended and other applicable laws, rules and regulations for the time being in force, if any, prescribed by any relevant authorities from time to time, to the extent, the consent of the members of the Company be and is hereby accorded for the sub-division of 1 (One) Equity Share of the Company having face value of INR 10 (Indian Rupees Ten only) each fully paid-up into 10 (Ten) Equity Shares having face value of INR 1 (Indian Rupee One Only) each fully paid-up, with effect from the ‘Record Date’ to be determined by the Board of Directors or any Committee thereof, for this purpose.

RESOLVED FURTHER THAT pursuant to sub-division of equity shares of the Company, the Authorised, Issued, Subscribed and Paid-up Equity Share Capital of 1 (One) Equity Share of face value of INR 10 (Indian Rupees Ten only) each fully paid-up shall stand sub-divided into 10 (Ten) Equity Shares of face value of INR 1 (Indian Rupee One Only) each fully paid-up as existing on the Record Date and shall rank pari-passu in all respects with each other and carry the same rights as to the existing fully paid-up equity share of INR 10/- (Indian Rupees Ten only) each of the Company.

RESOLVED FURTHER THAT the approval of the members of the Company is hereby accorded to alter the existing Clause 5/V of the Memorandum of Association of the Company relating to Capital by substituting with the following Clause 5/V:

“5/V. The Authorised Share Capital of the Company is INR 200,00,00,000 (Indian Rupees Two Hundred Crores Only) divided into 200,00,00,000 (Two Hundred Crores) Equity Shares of INR 1 (Indian Rupee One Only) each.”

RESOLVED FURTHER THAT upon the sub-division of the Face Value of Equity Shares as aforesaid, the existing Share Certificate(s) in relation to the existing Equity Shares of the Face Value of INR 10 (Indian Rupees Ten Only) each held in physical form, if any, shall be deemed to have been automatically cancelled with effect on and from the Record Date as determined by the Board of Directors (“Board”) and the Company may without requiring the surrender of existing share certificate(s), issue and dispatch new share certificate(s) or a 'Letter of confirmation' in lieu of physical share certificate(s), to the shareholders with regard to sub-division of Equity Shares in accordance with the provisions of the Companies (Share Capital and Debentures) Rules, 2014 (as amended) and Articles of Association of the Company and other applicable regulations and in the case of the Equity Shares held in the dematerialized form, the number of Equity Shares shall be credited to the respective beneficiary accounts of the members maintained with their Depository Participants, in lieu of the existing credits representing the Equity Shares of the Company before sub-division and the Company shall execute such corporate actions as may be necessary in relation to the existing Equity Shares.

RESOLVED FURTHER THAT the Board of Directors of the Company be and are hereby severally authorized to accept and make any alteration(s), modification(s) to the terms and conditions as they may deem necessary, concerning any aspect of the sub-division of Equity Shares, in accordance with the statutory requirements as well as to give such directions as may be necessary or desirable, to settle any questions, difficulties or doubts that may arise.

RESOLVED FURTHER THAT any one Directors and / or Company Secretary and Compliance Officer of the company be and are hereby severally authorized to do all acts, deeds, matters and things as they may, in their absolute discretion deem necessary, expedient, usual or proper in relation to or in connection with or for matters in relation or consequential to the subdivision of shares including execution and filing of all the relevant documents with the Stock Exchanges, Depositories and other appropriate authorities, in due compliance of the applicable rules and regulations, to give effect to this resolution."

10. To approve the transactions with the Company's related parties:

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

"**RESOLVED THAT** pursuant to the provisions of Section 188 and other applicable provisions, if any, of the Companies Act, 2013 ("Act") read with Rule 15 of the Companies (Meetings of Board and its Powers) Rules, 2014, as amended till date, Regulation 23(4) of the Securities and Exchange Board of India the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 [SEBI (LODR) Regulations, 2015] and the Company's policy on Related Party transaction(s) and as agreed to by the Board of Directors of the Company (hereinafter referred to as the "Board" which term shall be deemed to include any committee and sub-committee which the Board may have constituted or shall hereinafter constitute to exercise its powers including the powers conferred by this resolution), approval of the Shareholders of the Company be and is hereby accorded to enter into arrangements / transactions / contracts with the Company's related parties within the meaning of Regulation 2(1)(zb) of the SEBI (LODR) Regulations, 2015 relating to transactions the details of which are more particularly set below, provided however that the aggregate amount / value of all such arrangements / transactions / contracts that may be entered into by the Company with the Related Parties and remaining outstanding at any one point in time shall not exceed the limits mentioned below during any one financial year, provided that the said transactions are entered into / carried out on arm's length basis and on such terms and conditions as may be considered appropriate by the Board of Directors:

Sr. No.	Name of the related party	Nature of relationship with the Company	Nature of transaction	Amount (in INR)
1.	Mr. Padmanaban Krishnamoorthy	Non-Executive Director and Promoter	Offer, issue and allot 9,00,00,000 equity shares face value of INR 10 each at par.	90,00,00,000
2.	Ms. V. Varalakshmi	Non-Executive Director and Promoter	Offer, issue and allot 2,25,00,000 equity shares face value of INR 10 each at par.	22,50,00,000
3.	Mr. Padmanaban Krishnamoorthy	Non-Executive Director and Promoter	Acquisition of 51% share capital of Cash & Carry Middle East	127,50,00,000
	Ms. V. Varalakshmi	Non-Executive Director		

		and Promoter	FZCO in one or more tranches.	
4.	Mr. Padmanaban Krishnamoorthy	Non-Executive Director and Promoter	To give loan or inter-corporate deposit or advance to Cash & Carry Middle East FZCO in one or more tranches.	200,00,00,000
	Ms. V. Varalakshmi	Non-Executive Director and Promoter		

RESOLVED FURTHER THAT the Audit Committee, Board of Directors or any other persons(s) authorised by the Board/Committee, be and is hereby authorised to perform and execute all such acts, deeds, matters, and things including delegation of any authority, as may be deemed necessary and expedient to give effect to this resolution and to settle any question that may arise in this regard and incidental thereto, without being required to seek any further consent or approval of the Members or otherwise to the end and intent that the Members shall be deemed to have given their approval thereto expressly by the authority of this resolution."

11. To approve making on investments, giving of loans and provide guarantee:

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

"RESOLVED THAT pursuant to the provisions of Section 186 and all other applicable provisions, if any, of the Companies Act, 2013 (the "Act"), read with the Companies (Meetings of Board and its Powers) Rules, 2014, the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, and the Foreign Exchange Management Act, 1999 (including any statutory modifications, amendments, or re-enactments thereof for the time being in force), and subject to the provisions of the Articles of Association of the Company and such other approvals, consents, sanctions, and permissions as may be necessary from appropriate regulatory and statutory authorities, the consent of the members of the Company be and is hereby accorded to the Board of Directors of the Company (hereinafter referred to as 'the Board', which term shall be deemed to include any Committee of Directors or any person(s) authorized by the Board for this purpose) to give any loan(s), including Inter-Corporate Deposits (ICDs), to any body corporate or person; give any guarantee(s) or provide any security/securities in connection with a loan made by any other person to, or to any other person by, any-body corporate or person; and/or acquire by way of subscription, purchase, or otherwise, the securities (including equity shares, preference shares, debentures, bonds, or any other financial instruments) of any-body corporate or entity, whether in India or outside India; notwithstanding that the aggregate of the loans, investments, guarantees, or securities so far given or to be given and investments so far made or to be made by the Company may exceed 60% (sixty percent) of its paid-up share capital, free reserves, and securities premium account or 100% (one hundred percent) of its free reserves and securities premium account, whichever is more, provided that the total aggregate outstanding amount of such loans, ICDs, guarantees, securities, and investments at any given point of time shall not exceed INR 500,00,00,000 (Indian Rupees Five Hundred Crore Only) or its equivalent in foreign currency.

RESOLVED FURTHER THAT the Board be and is hereby authorized to finalize, vary, amend, modify, renew, or restructure the terms, conditions, and covenants of the aforementioned loans, ICDs, investments, guarantees, or securities, including but not limited to the rate of interest (ensuring compliance with Section 186(7) of the Act), tenure, security documentation, repayment schedules, and disinvestment options, as it may in its absolute discretion deem fit and in the best interests of the Company.

RESOLVED FURTHER THAT for the purpose of giving effect to this resolution, the Board of Directors of the Company be and is hereby authorized to do all such acts, deeds, matters, and things as it may, in its absolute discretion, deem necessary, proper, or desirable, including but not limited to, negotiating, finalizing, and executing all agreements, loan documents, undertakings, deeds, indemnities, counter-guarantees, declarations, and other necessary papers; approving and making remittances in foreign currencies for overseas acquisitions and investments in compliance with RBI guidelines; seeking approvals from financial institutions, banks, or regulatory authorities, if required; filing necessary forms, returns, and documents with the Registrar of Companies (RoC), stock exchanges, and other statutory authorities; settling any question, difficulty, or doubt that may arise in relation to such loans, investments, guarantees, or securities without being required to seek any further consent or approval of the members.

RESOLVED FURTHER THAT the Board be and is hereby authorized to delegate all or any of the powers herein conferred to any Committee of Directors, the Managing Director, the Whole-Time Director, the Chief Financial Officer, the Company Secretary, or any other authorized officer of the Company, to execute and implement this resolution."

12. To grant approval under Section 185 of the Companies Act, 2013 for providing Loan / Guarantee to entities in which Directors of the Company are interested:

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

"**RESOLVED THAT** pursuant to the provisions of Section 185, Section 186 and other applicable provisions, if any, of the Companies Act, 2013 read with the Rules made thereunder, the provisions of Regulation 23 and other applicable Regulations of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, Foreign Exchange Management (Overseas Investment) Regulations, 2022 read with Foreign Exchange Management (Overseas Investment) Rules, 2022 and amendment thereon ("**ODI Regulations**"), the Articles of Association of the Company, and such other approvals, consents, permissions and sanctions as may be necessary, consent of the Members of the Company be and is hereby accorded to the Board of Directors of the Company (hereinafter referred to as the "Board", which term shall be deemed to include any Committee of the Board constituted/to be constituted to exercise the powers conferred by this resolution) to advance any loan including any loan represented by book debt, or give any guarantee or provide any security in connection with any loans / debentures / bonds etc. raised by subsidiary company(ies) / body corporate(s) in whom any of the Director of the Company is interested up to an aggregate, not exceeding INR 200,00,00,000 (Indian Rupees Two Hundred Crore Only) or in other currency for an equivalent amount in aggregate, in connection with any loan availed / to be availed by M/s. Cash & Carry Middle East FZCO ("**CCME UAE or Borrower**"), being an entity in whom the Directors of the Company are interested within the meaning of Section 185 of the Companies Act, 2013, with the limit as specified under the ODI Regulations and on such terms and conditions, including the amount, tenure and purpose, as more particularly set out in the Explanatory Statement annexed to this Notice.

RESOLVED FURTHER THAT the Members hereby note that the proposed loan/guarantee/security shall be utilized by the Borrower only for its principal business activities, and that the requisite disclosures in this regard have been made in the Explanatory Statement annexed to this Notice in accordance with Section 185(2) of the Companies Act, 2013.

RESOLVED FURTHER THAT the said limits are well within the overall upper limits approved under Section 186 of the Companies Act, 2013, which were approved by the Members of the Company by way of a Special Resolution passed on September 29, 2026, and this resolution is being passed as a specific approval required under Section 185 of the Companies Act, 2013 in respect of the said entity.

RESOLVED FURTHER THAT the Board be and is hereby authorized to determine the actual terms and conditions, including rate of interest, repayment schedule, security, if any, and other ancillary terms of the loan/guarantee/ security to be granted/provided to CCME UAE, within the overall limits and terms approved above, and to do all such acts, deeds, matters and things as may be necessary, expedient or incidental for giving effect to this resolution.

RESOLVED FURTHER THAT any Director and/or the Company Secretary of the Company be and is hereby severally authorized to sign and file necessary e-forms with the Registrar of Companies, make necessary disclosures to the Stock Exchange(s) under the SEBI LODR Regulations, and do all such acts, deeds, matters and things as may be necessary for giving effect to this resolution.

RESOLVED FURTHER THAT the Company Secretary and/or any Director of the Company be and is hereby authorized to certify a copy of this resolution and furnish the same to such authorities, regulators, stock exchanges, lenders and other persons as may be required."

13. To approve limits for borrowings of the Company under section 180(1)(c) of the Companies Act, 2013:

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

"RESOLVED THAT pursuant to Section 180(1)(c) and other applicable provisions, if any, of the Companies Act, 2013 and the Rules made thereunder (including any statutory modification(s) or reenactment thereof for the time being in force), consent of the members be and is hereby accorded to borrow any sum or sums of money from time to time at their discretion, for the purpose of the business of the Company, which together with the monies already borrowed by the Company and its subsidiaries, (apart from temporary loans obtained from the Company's Bankers in the ordinary course of business), up to an amount not exceeding INR 200,00,00,000 (Indian Rupees Two Hundred Crores Only) which is over and above the aggregate of the paid-up capital and free reserves (that is to say, reserves, not set apart for any specific purpose) of the Company, and that the Board of Directors be and is hereby empowered and authorized to arrange or fix the terms and conditions of all such monies to be borrowed from time to time as to interest, repayment, security or otherwise as it may think fit in the best interest of the Company.

RESOLVED FURTHER THAT the Board of Directors be and is hereby authorized to undertake all such acts, deeds, matters and things to finalize and execute all such deeds, documents and writings as may be deemed necessary, proper, desirable and expedient in its absolute discretion, to enable this resolution, and to settle any question, difficulty or doubt that may arise in this regard."

14. To authorise the Board of Directors to create security interests over the undertaking or substantially the whole of the undertaking of the Company under Section 180(1)(a) of the Companies Act, 2013:

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

"**RESOLVED THAT** pursuant to the provisions of Section 180(1)(a) and other applicable provisions, if any, of the Companies Act, 2013 (the "Act") read with the Companies (Meetings of Board and its Powers) Rules, 2014, the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (the "SEBI Listing Regulations"), the Articles of Association of the Company, and subject to such other approvals, consents, sanctions and permissions as may be necessary from appropriate regulatory and statutory authorities, the consent of the members of the Company be and is hereby accorded to the Board of Directors of the Company (hereinafter referred to as 'the Board', which term shall be deemed to include any Committee of the Board or any person(s) authorised by the Board to exercise the powers conferred on the Board by this resolution), to mortgage, charge, hypothecate and/or create such other security, in such form, manner and ranking (including by way of first/second/pari-passu/exclusive charge), and at such time(s) as it may deem fit, on the whole or substantially the whole of the undertaking(s) of the Company, or any part thereof, and/or on all or any of the movable and/or immovable properties and assets of the Company, both present and future, and/or on the whole or any part of the undertaking(s) of the Company, in favour of banks, financial institutions, non-banking financial companies, mutual funds, insurance companies, bodies corporate, debenture trustees, security trustees and/or any other lender(s)/investor(s), to secure the rupee/foreign currency term loans, working capital facilities, debentures, bonds and/or any other financial assistance/facilities availed or to be availed by the Company, from time to time, up to an aggregate amount not exceeding INR 200,00,00,000 (Indian Rupees Two Hundred Crore Only) outstanding at any point in time, together with interest, additional interest, liquidated damages, commitment charges, premia on prepayment, costs, charges, expenses and all other monies payable by the Company under the respective financing/loan/debenture/security documents.

RESOLVED FURTHER THAT the Board be and is hereby authorised to finalise, settle and execute such mortgage(s), charge(s), hypothecation(s), deed(s) of hypothecation, deed(s) of mortgage, indenture(s), pledge agreement(s) and/or other security document(s) and to file the requisite forms and returns, including Form CHG-1/CHG-9, with the Registrar of Companies and other statutory authorities, and to do all such acts, deeds, matters and things and to settle any question, difficulty or doubt that may arise in relation to the creation, modification, satisfaction or release of any such security, as it may in its absolute discretion deem necessary, proper or expedient, without being required to seek any further consent or approval of the members.

RESOLVED FURTHER THAT the Board be and is hereby authorised to delegate all or any of the powers conferred on it by this resolution to any Director(s), Key Managerial Personnel or any other officer(s)/authorised representative(s) of the Company, to give effect to this resolution."

15. To approve shift in registered office of the Company from the State of Andhra Pradesh, Eluru to the State of Maharashtra, Mumbai

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

"RESOLVED THAT pursuant to provision of Section 12, 13 and other applicable provisions, if any, of the Companies Act, 2013 read with the Companies (Incorporation) Rules, 2014, Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 and subject to approval of the Central Government (Regional Director), Ministry of Corporate Affairs and any other applicable authorities, the consent of the shareholders of CCME Global Limited (formerly known as Genesis IBRC India Limited) (herein referred as "Company") be and is hereby accorded for shift in registered office of the Company FROM Flat No. 401 VVN Residency, 40A Ashok Nagar, Ashok Nagar, West Godavari, Eluru - 534002, in the State of Andhra Pradesh TO 501, 5th Floor, A Wing, Navkar Chambers, Opp. Star Plus, Marol Naka Andheri Kurla Road, Andheri East, Marol Naka, Mumbai – 400059, in the State of Maharashtra.

RESOLVED FURTHER THAT Clause 2 / II of the Memorandum of Association of the Company be altered to read as:

2 / II. The registered office of the Company will be situated in the State of Maharashtra, Mumbai.

RESOLVED FURTHER THAT any one of the Board of Directors or Company Secretary and Compliance Officer of the Company, be and are hereby severally authorised to negotiate, finalise and sign leave and license agreement, if any, with the owner of the proposed registered office of the Company, to appoint any professional to appear before the Central Government (Regional Director), Ministry of Corporate Affairs or delegate any authority as may be required to any other professionals, to sign and file statutory forms with the Central Government (Regional Director), Ministry of Corporate Affairs and Registrar of Companies and to do such other acts, deeds and things as may be necessary to give effect to aforesaid resolutions."

16. To approve overall limit for investments by Non-Resident Indians (NRIs) and Overseas Citizens of India (OCIs) in the paid-up equity share capital of the Company

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

"**RESOLVED THAT** pursuant to the provisions of Section 14 and all other applicable provisions, if any, of the Companies Act, 2013, the Foreign Exchange Management Act, 1999 (FEMA), the Foreign Exchange Management (Non-debt Instruments) Rules, 2019, and the regulatory infrastructure mandated under the Securities and Exchange Board of India (SEBI) Circular No. IMD/FPIC/CIR/P/2018/61 dated April 5, 2018 (including any statutory modifications, rules, or re-enactments thereof), and subject to all necessary approvals, permissions, and sanctions from relevant authorities, the consent of the Members of the Company be and is hereby accorded to increase the aggregate investment limit for investments by Non-Resident Indians (NRIs) and Overseas Citizens of India (OCIs) in the paid-up equity share capital of the Company at **24% (Twenty-Four percent)** of the total paid-up equity share capital of the Company through primary issuance or secondary market portfolio investment routes, provided that such limit remains within the permissible sectoral cap allocated to the Company's industry.

RESOLVED FURTHER THAT the Board of Directors of the Company (hereinafter referred to as 'the Board', which term shall include any Committee or designated official authorized by the Board) be and is hereby authorized to submit this mandate to National Securities Depository Limited (NSDL) and Central Depository Services (India) Limited (CDSL) to update the Company Master Database, ensuring the system-driven monitoring alerts are formally adjusted to reflect the new 24% threshold.

RESOLVED FURTHER THAT the Board be and is hereby authorized to execute all such documents, declarations, and filings, including the digital submission of Form MGT-14 with the Registrar of Companies (RoC) within 30 days of passing this resolution, and to take all necessary operational steps to give full effect to this resolution."

By Order of the Board
For CCME Global Limited
(Formerly known as Genesis IBRC India Limited)

Place: Mumbai
Date: 29-08-2026

Sd/-
POONAM CHATURVEDI
Managing Director
DIN: 05163733

Notes:

1. The explanatory statement pursuant to Section 102(1) of the Companies Act, 2013 (“Act”), in respect to the special businesses to be transacted at the AGM is annexed hereto. Additional information as per Regulation 36 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (“SEBI Listing Regulations”) and Secretarial Standard - 2 (“SS-2”) on General Meetings issued by the Institute of Company Secretaries of India, concerning item no. 2 and 6 of the Notice is annexed.

2. The Ministry of Corporate Affairs ("MCA"), vide its General Circular dated April 8, 2020, April 13, 2020, May 5, 2020 and other subsequent circulars in this regard, latest being General Circular No. 3/2025 dated September 22, 2025 (collectively referred to as "MCA Circulars") permitted the companies to hold their AGM through VC or OAVM up to September 30, 2026 without the physical presence of the Members at a common venue. Accordingly, in compliance with the provisions of the Act, SEBI Listing Regulations and MCA Circulars, the AGM of the Company is being held through VC/OAVM. The proceedings of the AGM will be deemed to be conducted at the Registered Office of the Company at Flat no 401, VVN Residency, 40-A, Ashok Nagar,(West Godavari), Eluru, West Godavari, Andhra Pradesh 534002.

3. Since the AGM will be held through VC/OAVM, pursuant to the MCA Circulars read with SEBI Listing Regulations, physical attendance of the members is not required at the AGM, and attendance of the members through VC/OAVM will be counted for the purpose of reckoning the quorum under Section 103 of the Companies Act, 2013. Route map of the venue of the Meeting is accordingly not annexed hereto. However, up to 1000 members will be able to join on a First Come First Serve basis to the AGM.

4. Pursuant to the provisions of Section 105 of the Act and Regulation 44(4) of the SEBI Listing Regulations, a member entitled to attend and vote at the AGM is entitled to appoint a proxy to attend and vote on his/her behalf and the proxy need not be a member of the Company. Since this AGM is being held through VC/OAVM, pursuant to the applicable MCA Circulars read with SEBI Listing Regulations physical attendance of members has been dispensed with. Accordingly, the facility for appointment of Proxies by the members will not be available for the AGM and hence the Proxy Form and Attendance Slip are not annexed to this Notice.

5. For enabling the Members to participate at the 34th AGM, the Company has entered into an agreement with its RTA Venture Capital and Corporate Investments Pvt. Ltd to provide VC/OAVM facility and Central Depository Services Limited (“CDSL”) to provide e-Voting facility for the AGM. The facility of participation at the AGM through VC/OAVM will be made available to all the members as per the MCA Circulars.

6. Corporate/Institutional members (i.e. other than individuals, HUF, NRI etc.) are entitled to appoint authorised representatives to attend the AGM through VC/OAVM on their behalf and cast their votes through remote e-Voting during the e-Voting period and/or during the AGM. Corporate/ Institutional members are required to send scanned copy (PDF/ JPG Format) of the relevant Board Resolution/ Authority letter etc. with attested specimen signature of the duly authorized signatory(ies) who are authorized to vote/attend AGM, to the Scrutiniser by e-mail at cosecpsg@gmail.com with a copy marked to CDSL (agency for providing the remote e-Voting facility) at helpdesk.evoting@cdslindia.com and the Company at csgenesisiil@gmail.com. They can also upload their Board Resolution/Power of Attorney/Authority Letter etc. by clicking on "Upload Board Resolution/Authority Letter" displayed under "e-Voting" tab in their login at e-Voting portal.

7. Procedure for updating/registering email address and mobile numbers for receiving AGM Notice and Annual Report of the Company electronically: Members who have not registered their email id, may register the same with the Company/RTA by giving the details, viz, folio number/ DP ID & Client ID, e-mail id, mobile number, self-attested copy of PAN card and Client Master copy (in case of electronic folio) / copy of share certificate (in case of physical folio) to RTA at investor.relations@vccipl.com or to the Company at csgenesisiil@gmail.com for limited purpose of receiving notice of 34th AGM of the Company and Annual Report for FY 2025-26. Post successful registration of the email, the member would get soft copy of the Annual Report 2025-26 along with Notice of the AGM containing the procedure for e-Voting along with the User ID and Password to enable casting of vote through remote e-Voting or electronic voting at the AGM.

8. Members may please note that pursuant to Regulation 40 (1) of the SEBI Listing Regulations read with SEBI Master Circular no. HO/38/13/ (4)2026-MIRSD-POD/I/4298/2026 dated February 06, 2026, SEBI has mandated the Listed Companies to issue securities in dematerialized form only while processing service requests viz. Issue of duplicate securities certificate; claim from unclaimed suspense account; renewal/exchange of securities certificate; endorsement; sub-division/splitting of securities certificate; consolidation of securities certificates/folios; transmission and transposition. Accordingly, Members are requested to make service requests by submitting a duly filled and signed Form ISR-4, the format of which is available on the Company's website at https://genesisiil.com and on the website of the Company's RTA, at https://www.vccipl.com. It may be noted that any service request can be processed only after the folio is KYC Compliant.

9. KYC updation for members: SEBI vide its Master Circular No. SEBI/HO/38/13/ (4)2026-MIRSD-POD/I/4298/2026 dated February 6, 2026, mandated that the security holders (holding securities in physical form), whose folio(s) are not updated with the KYC details (any of the details viz., PAN (linked with Aadhaar); Contact Details; Postal Address with Pin code, Mobile Number, Bank Account Details and signature, if any) shall be eligible for any payment including dividend, interest or redemption in respect of such folios, as may be applicable, only through electronic mode with effect from April 01, 2024. Further, such security holder shall not be able to lodge grievance or avail any service request from the RTA, until the KYC details are updated. Therefore, members of the Company, holding shares in physical mode are requested to immediately update their aforesaid KYC details with the RTA of the Company to avoid any hardship / consequences as above. For facilitating to update their aforesaid details, the required forms – ISR-1, ISR-2, ISR-3, ISR-4, SH-13 and SH-14, are available on website of the Company's RTA, at https://www.vccipl.com. Members can download the Forms, as applicable / required, fill in the details and send to the RTA of the Company for updating the details. Members are requested to intimate changes, if any, pertaining to their name, postal address, email address, telephone/mobile numbers, Permanent Account Number (PAN), mandates, nominations, power of attorney, bank details such as, name of the bank and branch details, bank account number, MICR code, IFSC code, etc. to their Depository Participants ("DPs"), if the shares are held in demat form and to the Company/RTA, in the prescribed forms, if the shares are held in physical form.

10. All existing investors are encouraged, in their own interest, to provide 'choice of nomination' for ensuring smooth transmission of securities held by them as well as to prevent accumulation of unclaimed assets in securities market. However, all new investors shall continue to be required to mandatorily provide the 'Choice of Nomination' for demat accounts except for jointly held demat accounts.

11. Members who have any grievance/ complaints are requested to write to Company's RTA and if required they may escalate to the Company Secretary. If the member is not satisfied with the response a complaint can be lodged on SCORES – SEBI portal. Post exhausting the option to resolve their grievance with the RTA/ Company directly and/or through the SEBI SCORES platform, the investors can initiate dispute resolution through the ODR Portal, https://smartodr.in/login.

12. As per Regulation 40 of SEBI Listing Regulations, as amended vide Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) (Amendment) Regulations, 2026 w.e.f. January 22, 2026 except registration of transfer of securities executed before April 01, 2019 and still held in physical form subject to such conditions as may be specified by the Board, securities of listed companies can be transferred only in dematerialized form including request received for transmission or transposition of securities. In view of this and to eliminate all risks associated with physical shares and for ease of portfolio management, members holding shares in physical form are requested to consider converting their holdings to dematerialized form. Further, with effect from April 2, 2026, SEBI has dispensed with the requirement of issuance of a Letter of Confirmation (LOC) by the Company/RTA while processing service request for issue of duplicate securities certificate; claim from unclaimed suspense account; renewal/ exchange of securities certificate; endorsement; sub-division/splitting of securities certificate; consolidation of securities certificates/ folios; transmission and transposition. Accordingly, securities will be credited directly to the shareholder's demat account upon submission of valid demat account details along with the latest Client Master List (not older than 2 months), Demat Conversion Request Form for NSDL/ Demat Request form for CDSL and Latest Client Master List, both attested by Depository Participant, besides mandatory documents for the subject service requests subject to folio being KYC Compliant. Members are accordingly requested to get in touch with any Depository Participant having

registration with SEBI to open a demat account or alternatively, contact RTA to seek guidance for the demat procedure. Members may also visit website of depositories viz. National Securities Depository Limited at https://nsdl.co.in/faqs/faq.php or Central Depository Services (India) Limited at https://www. cdslindia.com/investors/open-demat.html for further understanding of the demat procedure.

13. Special window for re-lodgement of physical share transfer requests: Members who have executed the transfer prior to April 1, 2019 but were not lodged for transfer or were lodged and subsequently rejected, returned or not attended due to deficiency in the documents have been provided a special re-lodgement window till February 4, 2027, to relodge the transfer requests. Transfers would be approved if all the requisite documents are in place. Transfer under this window will be credited only in dematerialised form and will carry a one-year lock-in period from the date of transfer registration. Members can contact the Company or the RTA, for assistance in this regard.

14. Procedure for inspection of documents: The register of Directors and Key Managerial Personnel and their shareholding, register of contracts or arrangements in which Directors are interested, and other relevant documents referred to in the Notice will be available, electronically, for inspection by the Members during the AGM. All documents referred to in the Notice will also be available electronically for inspection without any fee by the Members from the date of circulation of this Notice up to the date of AGM. Members seeking to inspect such documents can send an e-mail to csgenesisiil@gmail.com.

15. Electronic copy of the Notice for the 34th Annual General Meeting and the Annual Report 2025-26 are being sent by electronic mode to all the members whose email ids are registered with the Company / depository participant(s) and for members who have not registered their email addresses, physical copy of the Notice together with the Annual Report are being sent in permitted mode to all those members whose names appear in the Company's register of members/register of beneficial owners on 28th August, 2026. Upon request, printed copy of the Notice together with the Annual Report will be supplied to the shareholders free of cost. The Notice together with the Annual Report is also available on the Company's Website - https://genesisiil.com/investor-relations.html.

16. Mr. Piyush A. Gohel, Practising Company Secretary, (CP No. 27451, M No. F9068) has been appointed as the Scrutinizer to Scrutinize the e-voting at the meeting in a fair and transparent manner.

17. The Company has fixed Tuesday, 22nd September, 2026 as cut-off date for identifying the Shareholders for determining the eligibility to vote by electronic means. A person whose name is recorded in the register of members or in the register of beneficial owners maintained by the depositories as on the cut-off/entitlement date only shall be entitled to avail the facility of remote e-voting as well as at the meeting.

18. The voting rights will be reckoned on the paid-up value of the shares registered in the name of the shareholders on Tuesday, 22nd September, 2026 the cut-off date for identifying the Shareholders for determining the eligibility to vote by electronic means or in meeting.

19. Members may address their queries / communications at csgenesisiil@gmail.com.

INSTRUCTIONS TO SHAREHOLDERS FOR E-VOTING

(i) The voting period begins on Saturday, 26th September 2026 at 9:00 AM and ends on Monday, 28th September, 2026 at 5:00 PM. During this period shareholders of the Company, holding shares either in physical form or in dematerialized form, as on the cut-off date Tuesday, 22nd September 2026 may cast their vote electronically. The e-voting module shall be disabled by CDSL for voting thereafter.

(ii) Shareholders who have already voted prior to the meeting date would not be entitled to vote at the meeting venue.

(iii) Pursuant to SEBI Circular No. **SEBI/HO/CFD/CMD/CIR/P/2020/242 dated 09.12.2020,** under Regulation 44 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, listed entities are required to provide remote e-voting facility to its shareholders, in respect of all shareholders' resolutions.

However, it has been observed that the participation by the public non-institutional shareholders/retail shareholders is at a negligible level.

Currently, there are multiple e-voting service providers (ESPs) providing e-voting facility to listed entities in India. This necessitates registration on various ESPs and maintenance of multiple user IDs and passwords by the shareholders.

In order to increase the efficiency of the voting process, pursuant to a public consultation, it has been decided to enable e-voting to **all the demat account holders**, **by way of a single login credential, through their demat accounts/ websites of Depositories/ Depository Participants**. Demat account holders would be able to cast their vote without having to register again with the ESPs, thereby, not only facilitating seamless authentication but also enhancing ease and convenience of participating in e-voting process.

(iv) In terms of SEBI circular **no. SEBI/HO/CFD/CMD/CIR/P/2020/242** dated December 9, 2020 on e-Voting facility provided by Listed Companies, Individual shareholders holding securities in demat mode are allowed to vote through their demat account maintained with Depositories and Depository Participants. Shareholders are advised to update their mobile number and email Id in their demat accounts in order to access e-Voting facility.

Pursuant to above said SEBI Circular**,** Login method for e-Voting and joining virtual meetings **for Individual shareholders holding securities in Demat mode CDSL/NSDL** is given below:

Type of shareholders	**Login Method**
Individual Shareholders holding securities in Demat mode with **CDSL**	1) Users who have opted for CDSL Easi / Easiest facility, can login through their existing user id and password. Option will be made available to reach e-Voting page without any further authentication. The URL for users to login to Easi / Easiest are https://web.cdslindia.com/myeasi/home/login or visit www.cdslindia.com and click on Login icon and select New System Myeasi. 2) After successful login the Easi / Easiest user will be able to see the e-Voting option for eligible companies where the evoting is in progress as per the information provided by company. On clicking the evoting option, the user will be able to see e-Voting page of the e-Voting service provider for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting. Additionally, there is also links provided to access the system of all e-Voting Service Providers i.e. CDSL/NSDL/KARVY/LINKINTIME, so that the user can visit the e-Voting service providers' website directly. 3) If the user is not registered for Easi/Easiest, option to register is available at https://web.cdslindia.com/myeasi/Registration/EasiRegistration Alternatively, the user can directly access e-Voting page by providing Demat Account Number and PAN No. from a e-Voting link available on www.cdslindia.com home page or click on https://evoting.cdslindia.com/Evoting/EvotingLogin The system will authenticate the user by sending OTP on registered Mobile & Email as recorded in the Demat Account. After successful authentication, user will be able to see the e-Voting option where the evoting is in progress and also able to directly access the system of all e-Voting Service Providers.

Individual Shareholders holding securities in demat mode with **NSDL**	1) If you are already registered for NSDL IDeAS facility, please visit the e-Services website of NSDL. Open web browser by typing the following URL: https://eservices.nsdl.com either on a Personal Computer or on a mobile. Once the home page of e-Services is launched, click on the "Beneficial Owner" icon under "Login" which is available under 'IDeAS' section. A new screen will open. You will have to enter your User ID and Password. After successful authentication, you will be able to see e-Voting services. Click on "Access to e-Voting" under e-Voting services and you will be able to see e-Voting page. Click on company name or e-Voting service provider name and you will be re-directed to e-Voting service provider website for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting. 2) If the user is not registered for IDeAS e-Services, option to register is available at https://eservices.nsdl.com. Select "Register Online for IDeAS "Portal or click at https://eservices.nsdl.com/SecureWeb/IdeasDirectReg.jsp 3) Visit the e-Voting website of NSDL. Open web browser by typing the following URL: https://www.evoting.nsdl.com/ either on a Personal Computer or on a mobile. Once the home page of e-Voting system is launched, click on the icon "Login" which is available under 'Shareholder/Member' section. A new screen will open. You will have to enter your User ID (i.e. your sixteen digit demat account number hold with NSDL), Password/OTP and a Verification Code as shown on the screen. After successful authentication, you will be redirected to NSDL Depository site wherein you can see e-Voting page. Click on company name or e-Voting service provider name and you will be redirected to e-Voting service provider website for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting.
Individual Shareholders (holding securities in demat mode) login through their **Depository Participants**	You can also login using the login credentials of your demat account through your Depository Participant registered with NSDL/CDSL for e-Voting facility. After Successful login, you will be able to see e-Voting option. Once you click on e-Voting option, you will be redirected to NSDL/CDSL Depository site after successful authentication, wherein you can see e-Voting feature. Click on company name or e-Voting service provider name and you will be redirected to e-Voting service provider website for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting.

Important note: Members who are unable to retrieve User ID/ Password are advised to use Forget User ID and Forget Password option available at abovementioned website.

Helpdesk for Individual Shareholders holding securities in demat mode for any technical issues related to login through Depository i.e. CDSL and NSDL

Login type	Helpdesk details
Individual Shareholders holding securities in Demat mode with **CDSL**	Members facing any technical issue in login can contact CDSL helpdesk by sending a request at helpdesk.evoting@cdslindia.com or contact at toll free no. 1800 22 55 33
Individual Shareholders holding securities in Demat mode with **NSDL**	Members facing any technical issue in login can contact NSDL helpdesk by sending a request at evoting@nsdl.co.in or call at toll free no.: 1800 1020 990 and 1800 22 44 30

(v) Login method for e-Voting and joining virtual meetings for **Physical shareholders and shareholders other than individual holding in Demat form.**

1) The shareholders should log on to the e-voting website www.evotingindia.com.
2) Click on "Shareholders" module.
3) Now enter your User ID

a. For CDSL: 16 digits beneficiary ID,
b. For NSDL: 8 Character DP ID followed by 8 Digits Client ID,
c. Shareholders holding shares in Physical Form should enter Folio Number registered with the Company.

4) Next enter the Image Verification as displayed and Click on Login.
5) If you are holding shares in demat form and had logged on to www.evotingindia.com and voted on an earlier e-voting of any company, then your existing password is to be used.
6) If you are a first-time user follow the steps given below:

	For Physical shareholders and other than individual shareholders holding shares in Demat.
PAN	Enter your 10 digit alpha-numeric *PAN issued by Income Tax Department (Applicable for both demat shareholders as well as physical shareholders) • Shareholders who have not updated their PAN with the Company/Depository Participant are requested to use the sequence number sent by Company/RTA or contact Company/RTA.
Dividend Bank Details **OR** Date of Birth (DOB)	Enter the Dividend Bank Details or Date of Birth (in dd/mm/yyyy format) as recorded in your demat account or in the company records in order to login. • If both the details are not recorded with the depository or company, please enter the member id / folio number in the Dividend Bank details field.

(vi) After entering these details appropriately, click on “SUBMIT” tab.

(vii) Shareholders holding shares in physical form will then directly reach the Company selection screen. However, shareholders holding shares in demat form will now reach ‘Password Creation’ menu wherein they are required to mandatorily enter their login password in the new password field. Kindly note that this password is to be also used by the demat holders for voting for resolutions of any other company on which they are eligible to vote, provided that company opts for e-voting through CDSL platform. It is strongly recommended not to share your password with any other person and take utmost care to keep your password confidential.

(viii) For shareholders holding shares in physical form, the details can be used only for e-voting on the resolutions contained in this Notice.

(ix) Click on the EVSN for the relevant <Company Name> on which you choose to vote.

(x) On the voting page, you will see “RESOLUTION DESCRIPTION” and against the same the option “YES/NO” for voting. Select the option YES or NO as desired. The option YES implies that you assent to the Resolution and option NO implies that you dissent to the Resolution.

(xi) Click on the “RESOLUTIONS FILE LINK” if you wish to view the entire Resolution details.

(xii) After selecting the resolution, you have decided to vote on, click on “SUBMIT”. A confirmation box will be displayed. If you wish to confirm your vote, click on “OK”, else to change your vote, click on “CANCEL” and accordingly modify your vote.

(xiii) Once you “CONFIRM” your vote on the resolution, you will not be allowed to modify your vote.

(xiv) You can also take a print of the votes cast by clicking on “Click here to print” option on the Voting page.

(xv) If a demat account holder has forgotten the login password then Enter the User ID and the image verification code and click on Forgot Password & enter the details as prompted by the system.

(xvi) **Additional Facility for Non – Individual Shareholders and Custodians –For Remote Voting only.**

- Non-Individual shareholders (i.e. other than Individuals, HUF, NRI etc.) and Custodians are required to log on to www.evotingindia.com and register themselves in the "Corporates" module.
- A scanned copy of the Registration Form bearing the stamp and sign of the entity should be emailed to helpdesk.evoting@cdslindia.com.
- After receiving the login details a Compliance User should be created using the admin login and password. The Compliance User would be able to link the account(s) for which they wish to vote on.
- The list of accounts linked in the login should be mailed to helpdesk.evoting@cdslindia.com and on approval of the accounts they would be able to cast their vote.
- A scanned copy of the Board Resolution and Power of Attorney (POA) which they have issued in favour of the Custodian, if any, should be uploaded in PDF format in the system for the scrutinizer to verify the same.
- Alternatively Non Individual shareholders are required to send the relevant Board Resolution/ Authority letter etc. together with attested specimen signature of the duly authorized signatory who are authorized to vote, to the Scrutinizer and to the Company at the email address viz; peetisecuritiesltd@gmail.com, if they have voted from individual tab & not uploaded same in the CDSL e-voting system for the scrutinizer to verify the same.

PROCESS FOR THOSE SHAREHOLDERS WHOSE EMAIL/MOBILE NO. ARE NOT REGISTERED WITH THE COMPANY/DEPOSITORIES.

1. For Physical shareholders- please provide necessary details like Folio No., Name of shareholder, scanned copy of the share certificate (front and back), PAN (self attested scanned copy), AADHAR (self attested scanned copy) by email to Company/RTA email id.

2. For Demat shareholders - Please update your email id & mobile no. with your respective Depository Participant (DP)

3. For Individual Demat shareholders – Please update your email id & mobile no. with your respective Depository Participant (DP) which is mandatory while e-Voting & joining virtual meetings through Depository.

If you have any queries or issues regarding attending AGM & e-Voting from the CDSL e-Voting System, you can write an email to helpdesk.evoting@cdslindia.com or contact at 022- 23058738 and 022-23058542/43.

All grievances connected with the facility for voting by electronic means may be addressed to Mr. Rakesh Dalvi, Sr. Manager, (CDSL,) Central Depository Services (India) Limited, A Wing, 25th Floor, Marathon Futurex, Mafatlal Mill Compounds, N M Joshi Marg, Lower Parel (East), Mumbai - 400013 or send an email to helpdesk.evoting@cdslindia.com or call at toll free no. 1800 22 55 33.

EXPLANATORY STATEMENT UNDER SECTION 102 AND OTHER APPLICABLE PROVISIONS OF THE COMPANIES ACT, 2013 AND RULES MADE THEREUNDER AND THE DISCLOSURE UNDER THE SEBI (ICDR) REGULATIONS, 2018 AND THE SECRETARIAL STANDARD - 2.

Item No. 3 and 4: To ratify the appointment of M/s Desai Saksena & Associates, Chartered Accountants (FRN: 102358W), as Statutory Auditor to fill the casual vacancy due to resignation of M/s. M N Rao & Associates LLP (FR No. 005386S/S000195), who hold office up to this Annual General Meeting of the Company, on such remuneration as may be decided by the Board of Directors of the Company and Appointment of M/s Desai Saksena & Associates, Chartered Accountants (FRN: 102358W) as Statutory Auditors of the Company for the period of 5 (Five) years:

This is to inform you that:

(a) Pursuant to Section 139 and other relevant provisions of the Companies Act, 2013 M/s. M N Rao & Associates LLP (FR No. 005386S/S000195), were appointed as Statutory Auditors of the Company at the 33rd Annual General Meeting ("AGM") for the period of 5 years from conclusion of 33rd AGM till the conclusion of 38th AGM of the Company.

(b) M/s. M N Rao & Associates LLP (FR No. 005386S/S000195), resigned as Statutory Auditors of the Company w.e.f. June 23, 2026, due to change in the management and shareholding pattern of the Company and the Company's intention to appoint another auditor as per its discretion and strategic requirements.

(c) M/s Desai Saksena & Associates, Chartered Accountants (FR No. 102358W), were appointed by the Board of Directors as Statutory Auditors of the Company to fill the casual vacancy caused by resignation of M/s. M N Rao & Associates LLP (FR No. 005386S/S000195), up to the date of the ensuing Annual General Meeting of the Company, and who are eligible to be appointed at the ensuing Annual General Meeting of the Company.

(d) M/s Desai Saksena & Associates, Chartered Accountants (FR No. 102358W), are also eligible to be appointed as Statutory Auditors of the company for the further period of 5 years.

In view of the above, it is proposed to ratify the appointment of M/s Desai Saksena & Associates, Chartered Accountants (FR No. 102358W), as Statutory Auditors of the Company and to appoint them as Statutory Auditors of the Company thereafter for a period of 5 years. The Company has received consent to the said effect.

None of the Directors, Key Managerial Personnel of the Company, or their relatives are concerned or interested, financially or otherwise, in this resolution, except to the extent of their shareholding in the Company.

The Board recommends the Ordinary Resolution set out in item no. 3 and 4, respectively of the Notice for approval by the shareholders.

Item No. 5: To ratify and take note of the revised certificate issued by Chartered Accountant for change in name of the Company:

This is to inform you that:

(a) The Board of Directors at its meeting held on January 19, 2026 proposed to change the name of the Company to 'CCME Global Limited due to change in management of the Company and to reflect the new management's business name;

(b) The original certificate under Regulation 45(1) (b) and (c) of Securities And Exchange Board of India (Listing Obligations And Disclosure Requirements) Regulations, 2015 ("SEBI LODR Regulations"), issued by the statutory auditors of the Company was submitted to BSE Limited for their approval for change in name of the Company to CCME GLOBAL LIMITED;

(c) Thereafter BSE Limited raised a query asking to submit revised certificate from statutory auditors or the chartered accountants, confirming the compliance of Regulation 45(1) (b) and (c) of SEBI LODR Regulations;

(d) As the new name i.e., CCME GLOBAL LIMITED doesn't reflect any new activity / new set of business / new sector of industries and it is generic in nature, therefore the requirements as mentioned under Regulation 45(1) (b) and (c) of SEBI LODR Regulations, are Not Applicable;

(e) Upon request of BSE Limited, revised certificate from M/s Desai Saksena & Associates, Chartered Accountants (FRN: 102358W), with regards to applicability of Regulation 45(1) (b) and (c) of SEBI LODR Regulations was obtained on March 17, 2026 and submitted with BSE Limited;
(f) Thereafter, BSE Limited approved the change in name application of the Company, subject to ratification of the revised certificate received from M/s Desai Saksena & Associates, Chartered Accountants (FRN: 102358W), with regards to applicability of Regulation 45(1) (b) and (c) of SEBI LODR Regulations.

Accordingly, it is proposed to ratify and approve the contents of the said certificate.

A copy of the revised CA certificate and the modified Memorandum of Association are available for inspection by the members.

None of the Directors, Key Managerial Personnel of the Company, or their relatives are concerned or interested, financially or otherwise, in this resolution, except to the extent of their shareholding in the Company.

The Board recommends the Ordinary Resolution set out in item no. 5 of the Notice for approval by the shareholders.

Item No. 6: **To regularize and approve the appointment of Ms. Ami Oza (DIN: 11385775) as an Independent Non-Executive Director of the Company:**

This is to inform you that:

(a) **NRC and Board's Recommendation**: Based on the recommendation of the Nomination and Remuneration Committee, the Board of Directors, at its Meeting held on August 21, 2026, appointed Ms. Ami Oza (DIN: 11385775) as an Additional Independent Non-Executive Director, not liable to retire by rotation, for a term of 5 (five) years commencing from August 21, 2026, subject to approval of the Shareholders by Special Resolution.
(b) **Shareholders' approval**: In terms of Regulation 17(1C) (a) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (SEBI Listing Regulations), the Company is required to obtain the approval of Shareholders for appointment of a director at the next General Meeting or within a period of 3 (three) months from the date of appointment, whichever is earlier.
(c) **Brief Profile**: Ms. Ami Oza holds degree in Master of Laws (LL.M.) in Business Laws from the University of Mumbai, a BLS/LL.B. degree from SVKM's Pravin Gandhi College of Law, and a Diploma in Intellectual Property Rights from IIPS, NMIMS. She is a practicing Advocate with over 10 years of post-qualification experience in corporate, commercial, civil, real estate, redevelopment, and regulatory laws. She brings a combination of legal expertise, commercial understanding, and strategic perspective to support effective governance, informed decision-making, regulatory compliance, ethical business practices, and sustainable organizational growth.
(d) **Eligibility**: The Company has received a notice from a Shareholder under Section 160(1) of the Act proposing his candidature for the office of Director of the Company. The Company has received from Ms. Ami Oza (i) Consent to act as Director in Form DIR-2 pursuant to Rule 8 of the Companies (Appointment and Qualifications of Directors) Rules, 2014 ('Rules'); (ii) Intimation in Form DIR-8 in terms of the Rules to the effect that she is not disqualified under the provisions of Section 164(2) of the Act; (iii) Declaration to the effect that she meets the criteria of independence as provided in Section 149(6) of the Act read with Regulation 16(1)(b) of the SEBI Listing Regulations; (iv) Confirmation in terms of Regulation 25(8) of the SEBI Listing Regulations that she is not aware of any circumstance or situation which exists or may be reasonably anticipated that could impair or impact her ability to discharge her duties and (v) Declaration pursuant to BSE Limited Circular No. LIST/COMP/14/2018-19, that she has not been debarred from holding office of a Director by virtue of any order passed by Securities and Exchange Board of India or any other such authority. Ms. Ami Oza has also confirmed that she is in compliance with Rules 6(1) and 6(2) of the Rules, with respect to the registration with the data bank of Independent Directors maintained by the Indian Institute of Corporate Affairs.
(e) **Opinion of NRC and the Board**: Ms. Ami Oza fulfills the conditions specified under the Act read with Rules thereunder and the SEBI Listing Regulations for her appointment as an Independent Non-Executive Director of the Company and is independent of the Management. Having regard to the qualifications, skill, experience, capabilities and knowledge, the Board considers that her association would be of immense benefit to the Company and hence, it is desirable to appoint her as an Independent Non-Executive Director. The terms and conditions of appointment of Ms. Ami Oza as

an Independent Non-Executive Director are uploaded on the website of the Company at www.genesisiil.com and would also be made available for inspection to the Shareholders / Members without any fee, on all working days, until the date of the AGM.

Accordingly, the Board recommends the Special Resolution at Item No. 6 of the accompanying Notice for approval by the Shareholders of the Company.

Other than Ms. Ami Oza and/or her relatives, none of the Directors, Key Managerial Personnel ('KMP') of the Company or the irrespective relatives are, in any way, concerned or interested in the Resolution mentioned at Item No. 6 of the accompanying Notice. Ms. Ami Oza is not related to any Director or KMP of the Company.

Details of the Director (including Managing Director) seeking appointment in pursuance of Regulations 36(3) of the Listing Regulations and Secretarial Standard - 2 on General Meetings, are as follows:

Name of Director	Ms. Ami Oza
DIN	11385775
Date of Birth / Age	April 5, 1992 / 34 years
Date of first appointment on the Board	August 21, 2026
Experience (including expertise in specific functional area) / Brief Resume	Ms. Ami Oza holds degree in Master of Laws (LL.M.) in Business Laws from the University of Mumbai, a BLS/LL.B. degree from SVKM's Pravin Gandhi College of Law, and a Diploma in Intellectual Property Rights from IIPS, NMIMS. She is a practicing Advocate with over 10 years of post-qualification experience in corporate, commercial, civil, real estate, redevelopment, and regulatory laws. She brings a combination of legal expertise, commercial understanding, and strategic perspective to support effective governance, informed decision-making, regulatory compliance, ethical business practices, and sustainable organizational growth.
Qualifications	Post-graduate
Terms and conditions of appointment or re-appointment	Appointed as Independent Non-Executive Director of the Company for the period of 5 (five) years, who shall not be liable to retire by rotation
Relationship between Directors, Manager and other Key Managerial Personnel inter se	She is not related to any of the Directors and Key Managerial Personnel of the Company.
Directorships held in other companies (excluding foreign companies)	Nil
Committee position held in other companies	Nil
Remuneration	Nil
Details of remuneration sought to be paid	Sitting fees as per the provisions of the Companies Act, 2013
Resignation from Listed Entities in past three years	Nil
No. of Meetings of the Board attended during the financial year 2025 – 2026	Nil
No. of shares held in the Company.	Nil

Item no. 7: To approve increase in Authorised Share Capital of the Company consequential alteration in capital clause of the of the Memorandum of Association of the Company:

This is to inform you that:

(a) The Board of Directors in their meeting held on August 29, 2026, proposed to raise funds by way of issue and allotment of equity shares of the Company.

(b) The present Authorized Share Capital of the Company is INR 60,00,00,000 (Indian Rupees Sixty Crore Only) divided into 6,00,00,000 (Six Crore) Equity Shares of INR 10/- (Indian Rupees Ten Only) each and Issued, Subscribed and Paid-up Share Capital is INR 45,25,00,000 (Indian Rupees Forty-Five Crore Twenty-Five Lakhs Only) divided into 4,52,50,000 (Four Crore Fifty-Two Lakhs Fifty Thousand) Equity Shares of INR 10/- (Indian Rupees Ten Only) each.

(c) To accommodate the proposed further issue and allotment of equity shares, it is necessary to increase the Authorised Share Capital of the Company to INR 200,00,00,000 (Indian Rupees Two Hundred Crores Only) divided into 20,00,00,000 (Twenty Crores) Equity Shares of INR 10/- (Indian Rupees Ten Only) each.

(d) Pursuant to the increase in the Authorised Share Capital of the Company, Clause 5/V of the Company's Memorandum of Association ("**MoA**") has to be amended.

(e) Therefore, the Board of Directors of the Company in their meeting held on January 28, 2026 recommended to increase the ASC of the Company and amend the Clause V of the Company's MoA.

As per the provisions of the Companies Act, 2013, approval of the shareholders is required for increase in Authorised Share Capital and consequent alteration in the Memorandum of Association of the Company by passing an ordinary resolution. Accordingly, the approval of the shareholders of the Company is sought for the said changes.

The draft of the revised Memorandum of Association reflecting the said change will be available for inspection by the members at the registered office of the company on all working days except Saturday & Sunday (from 9:00 A.M. to 05.30 P.M.) up to the date of closing of e-voting.

The Board recommends the Resolution set forth in Item No. 7 for the approval of the shareholders of the Company by way of an Ordinary Resolution.

None of the Directors or Key Managerial Personnel of the Company or their relatives is concerned or interested, financially or otherwise, in the resolution no. 7 as set out in this Notice except to the extent of their shareholding, if any.

Item no. 8: To approve offer, issue and allotment of Equity Shares of the Company on Preferential Issue basis:

This is to inform you that, the Board at their meeting held on August 29, 2026, approved, raising of funds by way of cash and other than cash towards acquisition of entities via swap, in below manner:

(a) to create, offer, issue and allot in one or more tranches up to 1,80,00,000 (One Crore Eighty Lakhs) equity shares share of the Company of face value of INR 10/- (Indian Rupees Ten Only) each ('**Subscription Shares**') at INR 10 (Indian Rupees Ten Only) per equity share, payable in cash ('**Share Issue Price**'), aggregating up to INR 18,00,00,000 (Indian Rupees Eighteen Crores Only), to the allottees mentioned herein below (hereinafter referred to as ''Proposed Allottees'), by way of preferential issue in accordance with the terms and conditions as set out herein ("**Preferential Issue 1**"), subject to applicable laws and regulations, including the provisions of Chapter V of the SEBI (ICDR) Regulations, 2018 and the Act, as the Board may determine:

Sr. No.	Name of the Proposed Allottees	No. of Equity Shares to be allotted	Category
1	Mr. Noor Muhammed Habibullah	60,00,000	Non-Promoter / Individual
2	Mr. Suresh Kumar Ramani	60,00,000	Non-Promoter / Individual
3	Mr. Vidhu Mohan Pillai	60,00,000	Non-Promoter / Individual
	TOTAL	**1,80,00,000**	

(a) to create, offer, issue and allot in one or more tranches up to 1,80,00,000 (One Crore Eighty Lakhs) equity shares of the Company of face value of INR 10/- (Indian Rupees Ten Only) each ('**Subscription Shares**') at INR 10 (Indian Rupees Ten Only) per equity share, **payable in cash** ('**Share Issue Price**'), aggregating up to INR 18,00,00,000 (Indian Rupees Eighteen Crores Only), to the Proposed Allottees mentioned herein below (hereinafter referred to as ''Proposed Allottees'), by way of preferential issue in accordance with the terms and conditions as set out herein ("**Preferential Issue 1**"), subject to applicable laws and regulations, including the provisions of Chapter V of the SEBI (ICDR) Regulations, 2018 and the Act, as the Board may determine:

Sr. No.	Name of the Proposed Allottees	No. of Equity Shares to be allotted of the Company	Category
1	Mr. Noor Muhammed Habibullah	60,00,000	Non-Promoter / Individual
2	Mr. Suresh Kumar Ramani	60,00,000	Non-Promoter / Individual
3	Mr. Vidhu Mohan Pillai	60,00,000	Non-Promoter / Individual
	TOTAL	**1,80,00,000**	

(b) to create, offer, issue and allot up to 11,25,00,000 (Eleven Crore Twenty-Five Lakhs) fully paid-up equity shares of the Company of face value of INR 10/- (Indian Rupees Ten Only) each ("**Swap 1 Shares**") at INR 10 (Indian Rupees Ten Only) per equity share, aggregating to INR 112,50,00,000 (Indian Rupees One Hundred Twelve Crore Fifty Lakhs Only) ("**Purchase Consideration**"), to Seller 1 and Seller 2 (collectively known as **Sellers for CCME UAE**"), belonging to the promoter category of the Company, by way of a preferential issue on a private placement basis (the "**Preferential Issue 2**"), **for consideration other than cash**, being the swap of shares of the CCME UAE, whereby the Company shall acquire from the **Sellers for CCME UAE** 2,25,000 (Two Lakhs Twenty-Five Thousand) shares of the CCME UAE ("**Sale Shares of CCME UAE**"), representing 45% of the total paid-up share capital of the CCME UAE, on a share swap basis in the ratio of 500:1 (i.e., 500 equity shares of the Company for 1 share of CCME UAE), as full and final consideration in terms of the Share Purchase And Swap Agreement, and as per the particulars set out below:

Swap of Equity Shares Ratio Table for acquisition of CCME UAE:

Sr. No.	Name of the Sellers	Swap Ratio	No. of shares of CCME UAE to be acquired (Sale Shares of CCME UAE)	Face value of shares of CCME UAE	Percentage of paid-up capital of CCME UAE acquired (%)	Issue price (CCME UAE) per Swap Share	Equity shares of the Company to be issued on preferential basis (Swap 1 Shares)
1	Mr. Padmanaban Krishnamoorthy ("Seller 1") and	500: 1 (i.e., 500 equity shares of the Company for 1 share of CCME UAE)	1,80,000	AED 1	36.00	INR 5,000	9,00,00,000
2	Mrs. Varalakshmi Venkataraman ("Seller 2")	500: 1 (i.e., 500 equity shares of the Company for 1 share of CCME UAE)	45,000	AED 1	9.00	INR 5,010	2,25,00,000
	TOTAL		**2,25,000**		**45.00**		**11,25,00,000**

(c) to create, offer, issue and allot 2,03,42,244 (Two Crore Three Lakhs Forty Two Thousand Two Hundred Forty-Four) fully paid-up equity shares of the Company of face value of INR 10/- (Indian Rupees Ten Only) each ("**Swap 2 Shares**") at INR 10 (Indian Rupees Ten Only) per equity share, aggregating to INR 20,34,22,440 (Indian Rupees Twenty Crore Thirty-Four Lakhs Twenty-Two Thousand Four Hundred Forty Only) ("**Purchase Consideration**"), to Seller 3 (known as **Seller for Interlink**"), belonging to the non-promoter category of the Company, by way of a preferential issue on a private placement basis (the "**Preferential Issue 3**"), for consideration other than cash, being the swap of shares of the Interlink, whereby the Company shall acquire from the **Seller 3 or Seller for Interlink,** 52 (Fifty-Two) shares of the Interlink ("**Sale Shares of Interlink**"), representing 52% of the total paid-up share capital of the Interlink, on a share swap basis in the ratio of 391197**:**1 (i.e., 391197 equity shares of the Company for every 1 share of Interlink), as full and final consideration in terms of the Share Purchase And Swap Agreement, and as per the particulars set out below:

Swap of Equity Shares Ratio Table for acquisition of Interlink:

Sr. No.	Name of the Sellers	Swap Ratio	No. of shares of Interlink to be acquired (Sale Shares of Interlink)	Face value of shares of Interlink	Percentage of paid-up capital of Interlink acquired (%)	Issue price (Interlink) per Swap Share	Equity shares of the Company to be issued on preferential basis (Swap 2 Shares)
1	Mr. Mostafa Ahmed Kabir	391197:1 (i.e., 391197 equity shares of the Company for every 1 shares of Interlink)	52	AED 1000	52.00	INR 39,11,970	2,03,42,244
	TOTAL		**52**		**52.00**		**2,03,42,244**

The above mentioned offer, issue and allot of Subscription Shares, Swap 1 Shares and Swap 2 Shares is by way of a preferential issue through private placement offer, that the above mentioned Proposed Allottees, Seller for CCME UAE and Seller for Interlink, have agreed to subscribe to the proposed preferential issue and has confirmed their eligibility in terms of Regulation 159 of Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018 ['**SEBI (ICDR) Regulations, 2018**'].

The Consent of the Shareholders vide Special Resolution is hereby accorded to Board for (a) to (c) above at a price of INR 10 (Indian Rupees Ten Only) each.

In accordance with Sections 23(1)(b), 42 and 62(1)(c) and other applicable provisions, if any, of the Companies Act, 2013 and Rule 13(2)(d) of the Companies (Share Capital and Debentures) Rules, 2014, Rule 14 of the Companies (Prospectus and Allotment of Securities) Rules, 2014, and Regulation 163(1) SEBI (ICDR) Regulations, 2018 and the SEBI (LODR) Regulations, 2015, as amended from time to time, and any other applicable rules and regulations, approval of the Shareholders of the Company by way of special resolution is required to issue Subscription Shares by way of private placement on a preferential issue basis.

The Information pertaining to the proposed preferential issue in terms of the Chapter V of SEBI (ICDR) Regulations, 2018 and the Companies Act, 2013 and Rules made thereunder are set out below:

1) **Reason and Rationale for the Acquisition:**

For CASH & CARRY MIDDLE EAST FZCO ("**CCME UAE**")

The Company has entered into Share Purchase And Swap Agreement with CCME UAE and CCME UAE's shareholders dated August 29, 2026, for acquisition of 2,25,000 (Two Lakhs Twenty-Five Thousand) equity shares of the CCME UAE, representing 45% of the total paid-up equity share capital of the CCME UAE, and issue and allot up to 11,25,00,000 (Eleven Crore Twenty-Five Lakhs) fully paid-up equity shares of the Company of face value of INR 10/- (Indian Rupees Ten Only) each at INR 10 (Indian Rupees Ten Only) per equity share, aggregating to INR

112,50,00,000 (Indian Rupees One Hundred Twelve Crore Fifty Lakhs Only), to Mr. Padmanabhan Krishnamoorthy and Ms. V. Varalakshmi, respectively, shareholders of CCME UAE and also belongs to the promoter category of the Company, by way of a preferential issue on a private placement basis, for consideration other than cash, being the swap of equity shares of the CCME UAE. The share swap ratio is of 500:1 (i.e., 500 equity shares of the Company for 1 share of CCME UAE), as full and final consideration.

The Company 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:

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

Profile of CCME UAE:
Cash And Carry Middle East FZCO ("**CCME UAE**") is a Dubai-based FMCG trading and distribution company operating within the Jebel Ali Free Zone (JAFZA). Established in 2004 and formally incorporated as Cash & Carry Middle East FZCO in 2017, CCME UAE has over 25 years of combined industry experience in sourcing, supplying, and distributing branded and unbranded toiletries and foodstuff products to wholesalers, retailers, and corporate clients.

CCME UAE maintains an active presence across key international markets, including the Middle East, West and East Africa, Europe, the UK, the USA, and the Far East. CCME UAE partners with globally recognized FMCG brands spanning food and personal care categories, and offers a product portfolio of over 2,000 items to more than 200 customers worldwide. Its operations are supported by strict quality and compliance checks aligned with destination-market regulations, along with dedicated client and supplier support throughout the trading process.

For INTERLINK DISTRIBUTION LLC (“**Interlink**”)

The Company has entered into Share Purchase And Swap Agreement with Interlink and Interlink’s shareholders dated August 29, 2026, for acquisition of 52 (Fifty Two) equity shares of the Interlink, representing 52% of the total paid-up equity share capital of the Interlink, and issue and allot up to 2,03,42,244 (Two Crore Three Lakhs Forty Two Thousand Two Hundred Forty-Four) fully paid-up equity shares of the Company of face value of INR 10/- (Indian Rupees Ten Only) each at INR 10 (Indian Rupees Ten Only) per equity share, aggregating to INR 20,34,22,440 (Indian Rupees Twenty Crore Thirty-Four Lakhs Twenty-Two Thousand Four Hundred Forty Only), to Mr. Mostafa Ahmed Kabir, shareholder of Interlink, by way of a preferential issue on a private placement basis, for consideration other than cash, being the swap of equity shares of the Interlink. The share swap ratio is of 391197:1 (i.e., 391197 equity shares of the Company for 1 share of Interlink), as full and final consideration.

The Company 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.
- 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.

By acquiring stake in CCME UAE and Interlink, the Company anticipates a growth in overall business value. This acquisition strategy is expected to lead to increased revenues and profitability, ultimately contributing to enhanced returns for existing shareholders. The proposed issuance aligns with the regulatory framework provided by the Companies Act, 2013, SEBI guidelines and FEMA regulations. Furthermore, the approval process ensures compliance with statutory requirements, enhancing corporate governance practices within the Company. In conclusion, the rationale for the preferential allotment is underpinned by a comprehensive strategy focused on growth, operational efficiency, and enhancement of market presence with enhancement of shareholder value. The Board is confident that this decision will position the Company favourably for future opportunities and sustainable success.

Profile of Interlink:
Interlink Distribution LLC ("**Interlink**") is a Sharjah, UAE-based international sourcing, trading, and distribution company operating in the FMCG sector and skin care products. Established in 2019, Interlink connects multinational manufacturers with international customers, sourcing consumer products for supply into distributor, importer, wholesaler, and trading-company channels across the Middle East, East Africa, Ethiopia, the UK, the USA, and other selected markets.

Interlink maintains over 40 active supplier relationships and offers more than 4,300 available SKUs across categories including FMCG staples, personal care, beauty and cosmetics, food and beverage, confectionery, healthcare, professional products, and household goods. Its supplier network includes direct and strategic relationships with brands such as Unilever, L'Oréal, Mondelez, Henkel, PZ Cussons, and Weetabix. Interlink operates an asset-light trading model, generating revenue primarily through trading margins on products sourced from approved suppliers and sold into established customer channels.

2) **Particulars of the offer including issue size, date of passing of Board resolution, kind of Securities offered, nominal value, maximum number of Securities to be issued, manner of issue of shares, class or classes of persons to whom allotment is proposed to be made and the Issue Price:**

The Board of Directors at its meeting held on August 29, 2026 has, subject to the approval of the Shareholders and such other approvals as may be required, approved the offer, issue and allotment of up to The Board of Directors at its meeting held on August 29, 2026 has, subject to the approval of the Shareholders and such other approvals as may be required, approved the offer, issue and allotment of up to 15,08,42,244 (Fifteen Crores Eight Lakhs Forty-Two Thousand Two Hundred Forty-Four) equity shares of the Company of face value of INR 10 (Indian Rupees Ten Only) each to promoter and non-promoter at a price of INR 10 (Indian Rupees Ten Only) each, aggregating to INR 150,84,22,440 (Indian Rupees One Hundred Fifty Crores Eighty-Four Lakhs Twenty-Two Thousand Four Hundered Forty Only), in below manner:

(a) to create, offer, issue and allot in one or more tranches up to 1,80,00,000 (One Crore Eighty Lakhs) equity shares share of the Company of face value of INR 10/- (Indian Rupees Ten Only) each ('**Subscription Shares**') at INR 10 (Indian Rupees Ten Only) per equity share, **payable in cash** ('**Share Issue Price**'), aggregating up to INR 18,00,00,000 (Indian Rupees Eighteen Crores Only), to the allottees as mentioned herein above, by way of preferential issue in accordance with the terms and conditions as set out herein ("**Preferential Issue 1**"), subject to applicable laws and regulations, including the provisions of Chapter V of the SEBI (ICDR) Regulations, 2018 and the Act;

(b) to create, offer, issue and allot up to 11,25,00,000 (Eleven Crore Twenty-Five Lakhs) fully paid-up equity shares of the Company of face value of INR 10/- (Indian Rupees Ten Only) each ("**Swap 1 Shares**") at INR 10 (Indian Rupees Ten Only) per equity share, aggregating to INR 112,50,00,000 (Indian Rupees One Hundred Twelve Crore Fifty Lakhs Only) ("**Purchase Consideration**"), to Seller 1 and Seller 2 (collectively known as **Sellers for CCME UAE**"), belonging to the promoter category of the Company, by way of a preferential issue on a private placement basis (the "**Preferential Issue 2**"), **for consideration other than cash**, being the swap of shares of the CCME UAE, whereby the Company shall acquire from the **Sellers for CCME UAE** 2,25,000 (Two Lakhs Twenty-Five Thousand) shares of the CCME UAE ("**Sale Shares of CCME UAE**"), representing 45% of the total paid-up share capital of the CCME UAE, on a share swap basis in the ratio of 500**:**1 (i.e., 500 equity shares of the Company for 1 share of CCME UAE); and

(c) to create, offer, issue and allot 2,03,42,244 (Two Crore Three Lakhs Forty Two Thousand Two Hundred Forty-Four) fully paid-up equity shares of the Company of face value of INR 10/- (Indian Rupees Ten Only) each ("**Swap 2 Shares**") at INR 10 (Indian Rupees Ten Only) per equity share, aggregating to INR 20,34,22,440 (Indian Rupees Twenty Crore Thirty-Four Lakhs Twenty-Two Thousand Four Hundred Forty Only) ("**Purchase Consideration**"), to Seller 3 (known as **Seller for Interlink**"), belonging to the non-promoter category of the Company, by way of a preferential issue on a private placement basis (the "**Preferential Issue 3**"), for consideration other than cash, being the swap of shares of the Interlink, whereby the Company shall acquire from the **Seller 3 or Seller for Interlink,** 52 (Fifty-Two) shares of the Interlink ("**Sale Shares of Interlink**"), representing 52% of the total paid-up share capital of the Interlink, on a share swap basis in the ratio of 391197**:**1 (i.e., 391197 equity shares of the Company for every 1 share of Interlink).

3) **Basis of justification for the price (including premium, if any) at which the offer or invitation is being made and basis of the price at which arrived at along with the report of the registered valuer and pricing as per Regulation 165 of the SEBI (ICDR) Regulations, 2015:**

The equity shares of the Company are listed on BSE Limited and the equity shares of the Company are not frequently traded as per the meaning defined under the SEBI (ICDR) Regulations, 2018. In case the equity shares are not frequently traded on BSE Limited, then the price to be determined based on the valuation parameters including book value, comparable trading multiples and obtain a valuation report from the independent registered valuer. Accordingly, the Company has obtained a valuation report from an independent registered valuer for determining the price. The price determined through Valuation Report issued by RV Bhavin R. Patel, Registered Valuer bearing RV Registration No. IBBI/RV/05/2019/11668) i.e., INR 8.85 (Indian Rupees Eight and Eighty-Five Paisa Only) per equity share is as provided in Regulation 165 of the SEBI (ICDR) Regulations, 2015. However, the issue price is INR 10 (Indian Rupees Ten Only). The valuation report dated August 29, 2026 issued by the Registered Valuer is available on the website of the Company at https://genesisiil.com/investor-relations.html.

Further, method of determination of price as per the Articles of Association of the Company is not applicable as the Articles of Association of the Company are silent on the determination of a floor price/ minimum price of the shares issued on preferential basis. The certificate on pricing as required to be submitted under SEBI (ICDR) Regulations, 2018 by the Company to BSE Limited shall be submitted with BSE Limited by the Company.

After considering the above, it was decided to issue these equity shares to be allotted on preferential basis for cash and other than cash to the Proposed Allottees, Seller for CCME UAE and Seller for Interlink, respectively at issue price of INR 10 (Indian Rupees Ten Only) each.

The value for issue of the Swap 1 Shares to Sellers for CCME UAE has been arrived at on the basis of the CCME UAE's valuation report dated August 27, 2026, issued by Akasam Consulting Private Limited, SEBI registered Category-I Merchant Banker, and the swap ratio of 500:1 has been derived accordingly.

The value for issue of the Swap 2 Shares to Seller for Interlink has been arrived at on the basis of the Interlink's valuation report dated August 27, 2026, issued by Akasam Consulting Private Limited, SEBI registered Category-I Merchant Banker, and the swap ratio of 391197:1 has been derived accordingly.

In terms of Regulation 163(3) of the SEBI ICDR Regulations, the consideration other than cash comprises only a swap of shares pursuant to the valuation report of an independent registered valuer, and the said valuation report shall be submitted to the Stock Exchanges.

4) **Name and address of valuer who performed the valuation:**

For the Company:
Name: RV Bhavin R. Patel
Address: 315, Phoenix Complex, Nr. Suraj Plaza, Sayajigunj, Vadodara - 390 020

For CCME UAE and Interlink:
Name**:** Akasam Consulting Private Limited
Address: Level 3 & 4, 'akasam', #10-1-17/1/1, Near Golconda Hotel, Masab Tank, Hyderabad, Telangana - 500028

5) **Amount which the Company intends to raise by way of such securities:**

Aggregate amount up to INR 150,84,22,440 (Indian Rupees One Hundred Fifty Crores Eighty Four Lakhs Twenty-Two Thousand Four Hundred Forty Only) by way of issue of Equity Shares on preferential basis for cash and other than cash as mentioned in point 2 above.

6) **Material terms of raising such equity shares:**

The following are the material terms and conditions, apart from others, as prescribed under applicable laws:

(a) The Subscription Shares, Swap 1 Shares and Swap 2 Shares to be issued and allotted shall be fully paid-up and rank pari-passu with the existing equity shares of the Company in all respects (including with respect to dividend and voting powers) from the date of allotment thereof, and be subject to the requirements of all applicable laws and shall be subject to the provisions of the Memorandum and Articles of Association of the Company.

2) The price determined above shall be subject to appropriate adjustments as permitted under the rules, regulations and laws, as applicable from time to time.

3) The Subscription Shares, Swap 1 Shares and Swap 2 Shares shall be allotted by the Company to the Proposed Allottees, Seller for CCME UAE and Seller for Interlink in dematerialized form within a period of 15 (Fifteen) days from the date of receipt of Shareholders' approval, provided that, where the issue and allotment of the said Subscription Shares, Swap 1 Shares and Swap 2 Shares is pending on account of pendency of approval of any Regulatory Authority (including, but not limited to BSE Limited and/or SEBI) or the Government of India, the issue and allotment shall be completed within a period of 15 (Fifteen) days from the date of receipt of last of such approvals.

4) The Subscription Shares, Swap 1 Shares and Swap 2 Shares to be allotted shall be subject to lock-in for such period as specified in the provisions of Chapter V of the SEBI (ICDR) Regulations, 2018 and any other applicable law for the time being in force.

5) The Subscription Shares, Swap 1 Shares and Swap 2 Shares to be allotted to the Proposed Allottees, Seller for CCME UAE and Seller for Interlink shall be listed on the stock exchange where the existing equity shares of the Company are listed, subject to the receipt of necessary regulatory permissions and approvals as the case may be.
6) The Subscription Shares so offered, issued and allotted to the Proposed Allottees are being issued for cash paid in full by the Proposed Allottees for the Subscription Shares to be issued by the Company to the Proposed Allottees pursuant to this resolution.
7) The Swap 1 Shares so offered, issued and allotted to the Seller for CCME UAE are being issued as Swap of Equity Shares of the Company as fully paid for the Swap 1 Shares to be issued by the Company to the Seller for CCME UAE pursuant to this resolution.
8) The Swap 2 Shares so offered, issued and allotted to the Seller for Interlink are being issued as Swap of Equity Shares of the Company as fully paid for the Swap 2 Shares to be issued by the Company to the Seller for Interlink pursuant to this resolution.
9) The Subscription Shares, Swap 1 Shares and Swap 2 Shares so offered, issued and allotted herein shall not exceed the number of equity shares as approved herein above.

7) **Purposes or objects of offer / preferential issue:**

A. <u>For Preferential Issue 1 (Issue for cash):</u>

The Company intends to utilize the proceeds raised up to INR 18,00,00,000 as mentioned in point 2(a) above through Preferential Issue 1 towards the following objects:

Sr. No.	Purpose / Objects of issue proceeds	Amount (in INR)	Tentative Timeline for utilization of funds
A	For acquisition of further stake in CCME UAE or full or part acquisition of global businesses operating in FMCG distribution.	15,00,00,000	Within 18 Months from the date of allotment of Subscription Shares.
B	**General Corporate Purpose** - Up to 16.67% of the Issue Proceeds out of issue for cash and 1.99% of the total issue size will be utilised for general corporate purposes, 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.	3,00,00,000	Within 12 Months from the date of allotment of Subscription Shares.
	TOTAL	**18,00,00,000**	

<u>**Note:**</u> Since present preferential issue is for equity shares, as estimated by our management, the entire proceeds received from the issue would be utilized for the all the above-mentioned objects, in phases, as per the Company's business requirements and availability of issue proceeds, within a period as mentioned in Tentative Timeline column. However, the same is dependent on a variety of factors such as financial, market and sectoral conditions, business performance and strategy, competition and other external factors, which may not be within the control of the Company and may result in modifications to the proposed schedule for utilization of the Issue Proceeds at the discretion of the Board (which term shall include Preferential Issue Committee of the Board of Directors), subject to compliance with applicable laws. If the Issue Proceeds are not utilized (in full or in part) for the Objects during the period stated above due to any such factors, the remaining Issue Proceeds shall be utilized in subsequent periods in such manner as may be determined by the Board, in accordance with applicable laws. This may entail rescheduling and revising the planned expenditure and funding requirements and increasing or

decreasing the expenditure for a particular purpose from the planned expenditure as may be determined by the Board (which term shall include Preferential Issue Committee of the Board of Directors), subject to compliance with applicable laws including SEBI (ICDR) Regulations, 2018 and SEBI (LODR) Regulations, 2015.

B. For Preferential Issue 2 (Acquisition of CCME UAE):

The Preferential Issue is proposed to be undertaken to discharge, in full, the purchase consideration payable by the Company for the acquisition of the Sale Shares of CCME UAE, i.e., 2,25,000 shares of CCME UAE representing 45% of its share capital, by way of a swap of Swap 1 Shares i.e., 11,25,00,000 equity shares of the Company in terms of the Share Purchase and Swap Agreement dated August 29, 2026. The acquisition will strengthen the Company's position in the FMCG market which shall provide access to CCME UAE's expertise, execution capabilities and customer relationships, create operational synergies and create long-term value for shareholders.

C. For Preferential Issue 3 (Acquisition of Interlink):

The Preferential Issue is proposed to be undertaken to discharge, in full, the purchase consideration payable by the Company for the acquisition of the Sale Shares of Interlink, i.e., 52 shares of Interlink representing 52% of its share capital, by way of a swap of Swap 2 Shares i.e., 2,03,42,244 equity shares of the Company in terms of the Share Purchase and Swap Agreement dated August 29, 2026. The acquisition will strengthen the Company's position in the FMCG and Skin Care market which shall provide access to Interlink's expertise, execution capabilities and customer relationships, create operational synergies, geographical expansion and create long-term value for shareholders.

8) **Monitoring of Utilization of Funds**

Since the amount of issue proceeds is more than INR 100 Crore, Brickwork Ratings India Private Limited has been appointed as Monitoring Agencies in terms of Regulation 162A of the SEBI (ICDR) Regulations, 2018. The details of Monitoring Agencies are as follows:

Name: Brickwork Ratings India Private Limited
Address: 3rd Floor, Raj Alkaa Park, Kalena Agrahara, Bannerghatta Road, Bangalore 560076
Tel No.: 080-4040 9940/080-4040 9999
Email: jatin.v@brickworkratings.com
Website: www.brickworkratings.com
Contact Person: Mr. Jatin Vyas
SEBI Registration Number: IN/CRA/005/2008
CIN: U67190KA2007PTC043591

9) **Principal terms of Assets charged as securities:**

Not Applicable as the Company has proposed to raise funds through issue and allotment of equity shares of the Company.

10) **Relevant Date with reference to which the price has been arrived at:**

In terms of the provisions of Chapter V of the SEBI ICDR Regulations, the 'Relevant Date', for the purpose of determining the minimum issue price of the equity shares proposed Preferential Issue 1, Preferential Issue 2 and Preferential Issue 3, which is to be issued and allotted Subscription Shares, Swap 1 Shares and Swap 2 Shares to the Proposed Allottees, Sellers for CCME UAE and Seller for Interlink, respectively is Friday, August 28, 2026 (i.e. being the date, which is 30 days prior to the date of passing of this resolution at the 34th Annual General Meeting of the Company which is to be held on Tuesday, September 29, 2026).

11) **The justification for the allotment proposed to be made for consideration other than cash together with valuation report of the registered valuer and Valuation for consideration other than cash:**

The equity shares of the Company are listed on BSE Limited and the equity shares of the Company are not frequently traded as per the meaning defined under the SEBI (ICDR) Regulations, 2018. In case the equity shares are not frequently traded on BSE Limited, then the price to be determined based on the valuation parameters including book value, comparable trading multiples and obtain a valuation report from the independent registered valuer. Accordingly, the Company has obtained a valuation report from an independent registered valuer for determining the price. The price determined through Valuation Report issued by RV Bhavin R. Patel, Registered Valuer bearing RV Registration No. IBBI/RV/05/2019/11668) i.e., INR 8.85 (Indian Rupees Eight and Eighty-Five Paisa Only) per equity share is as provided in Regulation 165 of the SEBI (ICDR) Regulations, 2015. However, the issue price is INR 10 (Indian Rupees Ten Only). The valuation report dated August 29, 2026 issued by the Registered Valuer is available on the website of the Company at https://genesisiil.com/investor-relations.html.

Further, method of determination of price as per the Articles of Association of the Company is not applicable as the Articles of Association of the Company are silent on the determination of a floor price/ minimum price of the shares issued on preferential basis. The certificate on pricing as required to be submitted under SEBI (ICDR) Regulations, 2018 by the Company to BSE Limited shall be submitted with BSE Limited by the Company.

After considering the above, it was decided to issue these equity shares to be allotted on preferential basis for other than cash to the Seller for CCME UAE and Seller for Interlink, respectively at issue price of INR 10 (Indian Rupees Ten Only) each.

The value for issue of the Swap 1 Shares to Sellers for CCME UAE has been arrived at on the basis of the CCME UAE's valuation report dated August 27, 2026, issued by Akasam Consulting Private Limited, SEBI registered Category-I Merchant Banker, and the swap ratio of 500:1 has been derived accordingly.

The value for issue of the Swap 2 Shares to Seller for Interlink has been arrived at on the basis of the Interlink's valuation report dated August 27, 2026, issued by Akasam Consulting Private Limited, SEBI registered Category-I Merchant Banker, and the swap ratio of 391197:1 has been derived accordingly.

In terms of Regulation 163(3) of the SEBI ICDR Regulations, the consideration other than cash comprises only a swap of shares pursuant to the valuation report of an independent registered valuer, and the said valuation report shall be submitted to the Stock Exchanges.

12) **The intent of the promoters, directors or key management personnel or senior management of the issuer to subscribe to the offer:**

13)

Promoters, directors, key management personnel and senior management of the Company are subscribing to Swap 1 Shares for Sale Share of CCME UAE to the extent of number of equity shares proposed to be issued, as provided against their names, as detailed in the following table:

Sr. No.	Name of Seller of CCME UAE	Category	Number of Sale Shares of CCME UAE	Number of Swap 1 Shares
1	Mr. Padmanaban Krishnamoorthy	Promoter / Individual	1,80,000	9,00,00,000
2	Ms. V. Varalakshmi	Promoter / Individual	45,000	2,25,00,000
	TOTAL		**2,25,000**	**11,25,00,000**

Note: Except as stated above, none of the remaining persons / entities in the promoter and promoter group, directors, key management personnel and senior management of the Company intent to subscribe to any of the equity shares in the proposed issue.

14) **The Shareholding Pattern of the issuer before and after the Preferential Issue 1, Preferential Issue 2 and Preferential Issue 3 will be are as under:**

Sr. No.	Category of Shareholder(s)	Pre-Issue		No. of Equity Shares to be allotted	Post-Issue*	
		No. of Equity Shares held	% of share holding		No. of Equity Shares held	% of share holding
(A)	**Shareholding of Promoter and Promoter Group**					
1	**Indian**					
(a)	Individuals/ Hindu Undivided Family	0	0.00	0	0	0.00
(b)	Central Government/ State Government(s)	0	0.00	0	0	0.00
(c)	Bodies Corporate	0	0.00	0	0	0.00
(d)	Financial Institutions/ Banks	0	0.00	0	0	0.00
(e)	Any Others (please specify)	0	0.00	0	0	0.00
	Sub Total(a)(1)	**0**	**0.00**	**0**	**0**	**0.00**
2	Foreign					
(a)	Individuals (Non-Residents Individuals/ Foreign Individuals)	3,36,42,700	74.35	11,25,00,000	14,61,42,700	74.53
(b)	Bodies Corporate	0	0.00	0	0	0.00
(c)	Institutions	0	0.00	0	0	0.00
(d)	Any Others (please specify)	0	0.00	0	0	0.00
	Sub Total(A)(2)	**3,36,42,700**	**74.35**	**11,25,00,000**	**14,61,42,700**	**74.53**
	Total Shareholding of Promoter and Promoter Group (A)= (A)(1)+(A)(2)	**3,36,42,700**	**74.35**	**11,25,00,000**	**14,61,42,700**	**74.53**
(B)	**Public shareholding**					
1	**Institutions**					
(a)	Alternate Investment Funds	0	0.00	0	0	0.00
(b)	Financial Institutions / Banks	0	0.00	0	0	0.00
(c)	Central Government/ State Government(s)	0	0.00	0	0	0.00
(d)	Venture Capital Funds	0	0.00	0	0	0.00
(e)	Insurance Companies	0	0.00	0	0	0.00
(f)	Foreign Institutional Investors	0	0.00	0	0	0.00
(g)	Foreign Venture Capital Investors	0	0.00	0	0	0.00
(h)	Any Others (please specify)	0	0.00	0	0	0.00
	Sub-Total (B)(1)	**0**	**0.00**	**0**	**0**	**0.00**
2	**Non-institutions**					
(a)	Individuals					
I	Individual shareholders holding nominal share capital up to Rs 2 lakh	4,74,109	1.05	0	4,74,109	0.24

II	Individual shareholders holding nominal share capital in excess of Rs. 2 lakh.	39,35,261	8.70	0	39,35,261	2.00
(b)	Non-Resident Indians (NRIs)	60,04,977	13.27	3,83,42,244	4,43,47,221	22.62
(c)	Bodies Corporate	91,901	0.20	0	91,901	0.04
(d)	Any Others (Trust)	8,51,052	1.88	0	8,51,052	0.43
(e)	Any Other (Directors and KMP and their relatives)	2,50,000	0.55	0	2,50,000	0.14
	Sub-Total (B)(2)	**1,16,07,300**	**25.65**	**3,83,42,244**	**4,99,49,544**	**25.47**
	Total Public Shareholding (B)= (B)(1)+(B)(2)	**1,16,07,300**	**25.65**	**3,83,42,244**	**4,99,49,544**	**25.47**
	TOTAL (A)+(B)	**4,52,50,000**	**100.00**	**15,08,42,244**	**19,60,92,244**	**100.00**
C	Shares held by Custodians and against which DRs have been issued	**0**	**0.00**	**0**	**0**	**0.00**
	GRAND TOTAL (A)+(B)+(C)	**4,52,50,000**	**100.00**	**15,08,42,244**	**19,60,92,244**	**100.00**

** The post-issue shareholding percentage has been calculated assuming allotment of all Subscription Shares, Swap 1 Shares and Swap 2 Shares.*

15) **Proposed time limit within which the allotment shall be completed:**

In terms of SEBI (ICDR) Regulations, 2018 the preferential allotment of Subscription Shares, Swap 1 Shares and Swap 2 Shares, respectively shall be completed within a period of 15 (fifteen) days from the date of passing of special resolution. Provided that where the allotment is pending on account of pendency of any application for approval or permission by any regulatory authority, if applicable, the allotment would be completed within 15 (fifteen) days from the date of such approval or within such further period as may be prescribed or allowed by SEBI, Stock exchange(s) or other concerned authorities.

16) **Number of persons to whom allotment on preferential basis has already been made during the year, in terms of number of securities as well as price:**

No allotment on preferential basis has been made by the Company, during the financial year 2026 – 2027 under review.

17) **Lock-in Period:**

(a) Equity Shares to be allotted shall be subject to lock-in in accordance with Chapter V of the SEBI ICDR Regulations.
(b) The entire pre-preferential allotment shareholding, if any, of the Proposed Allottees, Sellers for CCME UAE and Seller for Interlink, respectively shall be locked-in as per Chapter V of the SEBI ICDR Regulations.

18) **Holding of shares in demat form, non-disposal of shares by the Proposed Allottees and lock-in period of shares:**

The entire shareholding of the Proposed Allottees, Sellers for CCME UAE and Seller for Interlink in the Company, if any is held by them in dematerialized form. The Proposed Allottees, Sellers for CCME UAE and Seller for Interlink including the promoter and promoter group have not sold or transferred their equity shares during the 90 trading days prior to the Relevant Date and are eligible for allotment of Equity Shares on preferential basis. The Proposed

Allottees, Sellers for CCME UAE and Seller for Interlink have Permanent Account Number. The lock-in kindly refers to above point 15.

19) **Pending Preferential Issue:**

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

20) **Payment of Consideration:**

Since the Subscription Shares are offer and issued at cash, full consideration shall be paid by the Proposed Allottees at the time of allotment of Subscription Shares. The Company shall make sure that the consideration is received from each Proposed Allottees from their respective bank account, and in this regard a certificate from the statutory auditors of the Company shall be obtained and submitted with the Stock Exchange.

Since the Swap 1 Shares and Swap 2 Shares are offer and issued at other than cash, no consideration shall be received from the Sellers for CCME UAE and Seller for Interlink. However, the Swap 1 Shares and Swap 2 Shares shall be allotted to Sellers for CCME UAE and Seller for Interlink, respectively.

21) **Disclosures specified in Schedule VI of ICDR Regulations, if the issuer or any of its promoters or directors is a wilful defaulter or fraudulent borrower**

None of the Company, its directors or Promoters are categorized as willful defaulter(s) or a fraudulent borrower by any bank or financial institution or consortium thereof, in accordance with the guidelines issued by Reserve Bank of India. Consequently, the disclosure required under Regulation 163(1)(i) is not applicable.

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

For Preferential Issue 1

Sr. No.	Proposed Allottees	Current Status of Proposed Allottees	Post Allotment Status of Proposed Allottees
3	Mr. Noor Muhammed Habibullah	Non-Promoter / Individual	Non-Promoter / Individual
4	Mr. Suresh Kumar Ramani	Non-Promoter / Individual	Non-Promoter / Individual
5	Mr. Vidhu Mohan Pillai	Non-Promoter / Individual	Non-Promoter / Individual

For Preferential Issue 2

Sr. No.	Proposed Allottees	Current Status of Sellers of CCME UAE	Post Allotment Status of Sellers of CCME UAE
1	Mr. Padmanaban Krishnamoorthy	Promoter / Individual	Promoter / Individual
2	Ms. V. Varalakshmi	Promoter / Individual	Promoter / Individual

For Preferential Issue 3

Sr. No.	Proposed Allottees	Current Status of Sellers of Interlink	Post Allotment Status of Sellers of Interlink
1	Mr. Mostafa Ahmed Kabir	Non-Promoter / Individual	Non-Promoter / Individual

23) **Practicing Company Secretary's Certificate:**

The certificate from Mr. Piyush A. Gohel (COP: 27451), Practicing Company Secretaries, certifying that the preferential issue of Subscription Shares, Swap 1 Shares and Swap 2 Shares, respectively are being made in accordance with requirements of Chapter V of SEBI ICDR Regulations has been obtained considering the said Preferential Issue 1, Preferential Issue 2 and Preferential Issue 3, respectively. The copy of said certificate is available on the Company's website https://genesisiil.com/investor-relations.html.

24) **Dues toward SEBI, Stock Exchange(s) or Depositories:**

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

25) **The names of the Proposed Allottees, Sellers for CCME UAE and Sellers for Interlink, percentage of post Preferential Issue 1, Preferential Issue 2 and Preferential Issue 3 capital that may be held by the Proposed Allottees, Sellers for CCME UAE and Sellers for Interlink and change in control, if any, in the issuer consequent to the Preferential Issue 1, Preferential Issue 2 and Preferential Issue 3:**

For Preferential Issue 1:

Sr. No.	Name of the Proposed Allottee(s) and Status	Category	Maximum no. of Equity Shares to be Allotted	Pre-issue Holding		Shareholding post allotment of Subscription Shares, Swap 1 Shares and Swap 2 Shares	
				No of Equity Shares	% of Holdings	No of Equity Shares	% of Holdings
1	Mr. Noor Muhammed Habibullah	Non-Promoter / Individual	60,00,000	20,00,000	4.42	80,00,000	4.08
2	Mr. Suresh Kumar Ramani	Non-Promoter / Individual	60,00,000	20,00,000	4.42	80,00,000	4.08
3	Mr. Vidhu Mohan Pillai	Non-Promoter / Individual	60,00,000	20,00,000	4.42	80,00,000	4.08

For Preferential Issue 2:

Sr. No.	Name of the Seller(s) for CCME UAE and Status	Category	Maximum no. of Equity Shares to be Allotted	Pre-issue Holding		Shareholding post allotment of Subscription Shares, Swap 1 Shares and Swap 2 Shares	
				No of Equity Shares	% of Holdings	No of Equity Shares	% of Holdings
1	Mr. Padmanaban Krishnamoorthy	Promoter / Individual	9,00,00,000	2,80,70,400	62.03	11,80,70,400	60.21
2	Ms. V. Varalakshmi	Promoter / Individual	2,25,00,000	55,72,300	12.31	2,80,72,300	14.32

Sr. No.	Name of the Seller(s) for Interlink and Status	Category	Maximum no. of Equity Shares to be Allotted	Pre-issue Holding		Shareholding post allotment of Subscription Shares, Swap 1 Shares and Swap 2 Shares	
				No of Equity Shares	% of Holdings	No of Equity Shares	% of Holdings
1	Mr. Mostafa Ahmed Kabir	Non-Promoter / Individual	2,03,42,244	Nil	0.00	2,03,42,244	10.37

26) **Contribution being made by the promoters or directors either as part of the offer or separately in furtherance of objects:**

Mr. Padmanaban Krishnamoorthy and Ms. V. Varalakshmi, being directors and promoters of the Company, will subscribe up to 11,25,00,000 (Eleven Crore Twenty-Five Lakhs) Equity Shares of face value of INR 10 each at par aggregating to INR 112,50,00,000 (Indian Rupees One Hundred Twelve Crores Fifty Lakhs Only), for consideration other than cash via swap for acquisition of Sale Shares of CCME UAE i.e., 2,25,000 shares of CCME UAE in the ratio of 500:1 (i.e., 500 Equity Shares of the Company for 1 Share of CCME UAE). Other than Mr. Padmanaban Krishnamoorthy and Ms. V. Varalakshmi, no other Director are participating in the proposed Preferential Issue 1, Preferential Issue 2 and Preferential Issue 3, respectively.

27) **Change in control, if any, upon preferential issue:**

Consequent to the proposed Preferential Issue 1, Preferential Issue 2 and Preferential Issue 3, respectively Subscription Shares, Swap 1 Shares and Swap 2 Shares, there shall not be any change in control or change in management of the Company. The Preferential Issue 1, Preferential Issue 2 and Preferential Issue 3, together shall not attract an obligation to make an open offer for shares of the Company under Securities and Exchange Board of India (Substantial Acquisition of Shares and Takeovers) Regulation, 2011.

28) **Proposed time schedule:**

The Subscription Shares, Swap 1 Shares and Swap 2 Shares shall be allotted by the Company to the Proposed Allottees, Sellers for CCME UAE and Seller for Interlink, respectively in dematerialized form within a period of 15 (Fifteen) days from the date of receipt of Shareholders' approval, provided that, where the issue and allotment of the said Subscription Shares, Swap 1 Shares and Swap 2 Shares is pending on account of pendency of approval of any Regulatory Authority (including, but not limited to BSE Limited and/or SEBI) or the Government of India, the issue and allotment shall be completed within a period of 15 (Fifteen) days from the date of receipt of last of such approvals.

Further, the allotment of Subscription Shares, Swap 1 Shares and Swap 2 Shares shall be completed on or before Sixty (60) days from the receipt of application money or said approvals for the Subscription Shares, Swap 1 Shares and Swap 2 Shares as per Section 42(6) of the Companies Act, 2013.

29) **Details of the Directors, Key Managerial Persons or their relatives, in any way, concerned or interested in the said resolution:**

The above allotment for Preferential Issue 1, Preferential Issue 2 and Preferential Issue 3, respectively is proposed for Promoter/Promoter Group and Non-Promoter, Public Category. None of the Directors / Key Managerial Personnel of the Company/ their relatives is/ are, in any way, concerned or interested, financially or otherwise, in the resolution set out at Item no. 8 of this Notice except to the extent of their respective subscription in the Sellers for CCME UAE and shareholding in the Company, as mentioned above. In accordance with the provisions of Sections 42 and 62 of the Act read with applicable rules thereto and relevant provisions of the SEBI ICDR Regulations, approval of the Members for issue and allotment of the Subscription Shares, Swap 1 Shares and Swap 2 Shares to persons belonging to the Promoter/Promoter Group and Non-Promoter Category, respectively is being sought by way of a "Special Resolution" as set out in the said item no. 8 of this Notice.

30) **Identity of the natural persons who are the ultimate beneficial owners of the shares proposed to be allotted and/or who ultimately control the Proposed Allottees, Sellers for CCME UAE and Seller for Interlink:**

For Preferential Issue 1:

Sr. No.	Name of the Proposed Allottee(s) and Status	Category	Natural persons who is / are the ultimate beneficial owners	Change in control, if any

1	Mr. Noor Muhammed Habibullah	Non-Promoter / Individual	*Not Applicable	No
2	Mr. Suresh Kumar Ramani	Non-Promoter / Individual	*Not Applicable	No
3	Mr. Vidhu Mohan Pillai	Non-Promoter / Individual	*Not Applicable	No

* being individual, the ultimate beneficial owners of the Subscription Shares are same persons to whom the equity shares are proposed to be allotted, therefore the providing details of the ultimate beneficial owners is not applicable.

For Preferential Issue 2:

Sr. No.	Name of the Sellers for CCME UAE and Status	Category	Natural persons who is / are the ultimate beneficial owners	Change in control, if any
1	Mr. Padmanaban Krishnamoorthy	Promoter / Individual	*Not Applicable	No
2	Ms. V. Varalakshmi	Promoter / Individual	*Not Applicable	No

* being individual, the ultimate beneficial owners of the Subscription Shares are same persons to whom the equity shares are proposed to be allotted, therefore the providing details of the ultimate beneficial owners is not applicable.

For Preferential Issue 3:

Sr. No.	Name of the proposed allottee(s) and Status	Category	Natural persons who is / are the ultimate beneficial owners	Change in control, if any
1	Mr. Mostafa Ahmed Kabir	Non-Promoter / Individual	*Not Applicable	No

* being individual, the ultimate beneficial owners of the Subscription Shares are same persons to whom the equity shares are proposed to be allotted, therefore the providing details of the ultimate beneficial owners is not applicable.

31) **Undertakings:**

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

(b) As the equity shares have been listed on a recognized Stock Exchange(s) for a period of more than 90 trading days as on the Relevant Date, the provisions of Regulation 164(3) of SEBI (ICDR) Regulations, 2018 governing re-computation of the price of shares shall not be applicable. Consequently, the undertaking required under Regulation 163(1)(g) and Regulation 163(1)(h) is not applicable.

(c) The Company shall re-compute the price of the number of Equity Shares to be allotted in terms of the provision of Regulation 166 of the ICDR Regulations or any other applicable laws, where it is required to do so. The Company further undertakes that if the amount payable on account of the re-computation of price is not paid within the time stipulated in the SEBI (ICDR) Regulations, 2018, the Equity Shares shall continue to be locked-in till the time such amount is paid by the allottees.

(d) The Company is and post preferential issue, would be in compliance with the conditions for continuous listing of equity shares as specified in the listing agreement with the stock exchange, where the equity shares of the issuer are listed and the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements), 2015, as amended, and any circular or notification issued by SEBI.

(e) None of the Proposed Allottees have sold or transferred any Equity Shares of the Company during the 90 (Ninety) Trading Days preceding the Relevant Date, except under the InterSe Transfer under Regulation 10(1)(a) of SEBI (SAST) Regulations, 2015.

(f) None of the persons belonging to Promoter / Promoter Group has previously subscribed to any warrants of the Company and not failed to exercise the same.

(g) The Company has obtained the Permanent Account Numbers (PAN) of the Proposed Allottees, except those allottees which may be exempt from specifying PAN for transacting in the securities market by SEBI before an application seeking in-principle approval is made by the Company to the stock exchange(s) where its equity shares are listed.

(h) The Company is eligible to make the Preferential Allotment under Chapter V of the SEBI ICDR Regulations.

(i) The Proposed Allottees have further confirmed that the Proposed Allottees shall be an entity eligible under SEBI ICDR Regulations to undertake the Preferential Issue.

32) **Disclosures specified in Schedule VI of SEBI (ICDR) Regulations, 2018, if the issuer or any of its promoters or directors is a wilful defaulter**

The Company or any of the Company's promoters or directors have not been declared as wilful defaulter or a fraudulent borrower as defined under the SEBI (ICDR) Regulations, 2018. Also, none of the Company’s Directors or Promoter is a fugitive economic offender as defined under the SEBI (ICDR) Regulations, 2018.

33) **Listing:**

The Company will make an application to BSE Limited for listing of the Subscription Shares to be allotted to the Proposed Allottees. Such Subscription Shares, once allotted, shall rank pari passu with the then existing equity shares of the Company in all respects, including dividend, and voting rights.

34) **Compliances:**

The Company has complied with the requirement of Rule 19A of the Securities Contracts (Regulation) Rules, 1957 and Regulation 38 of SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 maintaining a minimum of 25% of the paid-up capital in the hands of the public.

35) **SEBI Takeover Code:**

In the present case none of the Proposed Allottees would attract SEBI Takeover Code and therefore is not under obligation to give open offer to the public except making certain disclosures to Stock Exchanges, if required.

36) **Other disclosures:**

(a) The Authorized Equity Share Capital of the Company is proposed to be increased subject to shareholders approval, in order to permit the Company to further issue equity shares of the Company.

(b) Section 62(1) of the Companies Act, 2013 provides, inter alia, that whenever it is proposed to increase the subscribed capital of a Company by further issue and allotment of shares, such shares shall be first offered to the existing shareholders of the Company in the manner laid down in the said Section, unless the shareholders decide otherwise in General Meeting by way of a special resolution. Accordingly, the consent of the shareholders is being sought pursuant to the provisions of Section 62(1) of the Companies Act, 2013 and all other applicable provisions, SEBI Guidelines or Regulations and the provisions of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 for authorizing the Board to offer, issue and allot equity shares as stated in the resolution, which would result in a further issuance of securities of the Company to the public on a preferential allotment basis, in such form, manner and upon such terms and conditions as the Board may in its absolute discretion deem fit. The percentage of post preferential issue capital that may be held by them and change in control, if any, in the Company consequent to the Preferential Allotment, expected dilution in equity share capital upon issuance of securities.

Documents referred to in the notice/ explanatory statement will be available for inspection by the Shareholders / Members of the Company as per applicable law.

Except Mr. Padmanabhan Krishnamoorthy and Ms. V. Varalakshmi, being the related parties with whom the above transactions are proposed to be entered into, are interested/concerned in the resolution, none of the other Directors or Key Managerial Personnel of the Company, or their relatives, are, in any way, concerned or interested, financially or otherwise, in the said resolution, except to the extent of their shareholding, if any, in the Company.

In accordance with the provisions of Sections 23, 42 and 62 of the Act read with applicable rules thereto and relevant provisions of the SEBI (ICDR) Regulations, 2018 the Board of Directors believes that the proposed Preferential Issue is in the best interest of the Company and its Shareholder and, therefore approval of the Shareholders for issue and allotment of the said Equity Shares to the Promoter/Non-Promoter being sought by way of a special resolution as set out in the said item no. 8 of this Notice.

Item No. 9: To approve sub-division / split of equity shares of the Company

The Equity Shares of the Company are listed on BSE Limited. The Company's change in management has led to a significant rise in the market price of the Equity Shares of the Company during the financial year 2025 - 2026, enhancing the shareholders' wealth. With a view to enhance the liquidity in the capital market and encourage the participation of small investors by making Equity Shares of the Company more affordable, the Board of Directors ("**Board**") at its Meeting held on 29th day of August, 2026, considered, and approved the subdivision of 1 (One) Equity Share of the Company having face value of INR 10 (Indian Rupees Ten only) each fully paid-up into 10 (Ten) Equity Shares having face value of INR 1 (Indian Rupee One Only) each fully paid-up subject to the approval of the Members of the Company.

The sub-division/split of Equity Shares is proposed with the objective of making the Equity Shares more affordable and accessible to a wider section of investors, thereby enhancing the liquidity and marketability of the Company's Equity Shares. The sub-division is also intended to facilitate greater participation of retail investors and broaden the shareholder base of the Company.

Details of Sub-division are as follows:

Particulars	Pre-Sub-Division / Split			Post-Sub-Division / Split		
	Face Value (in INR)	No. of equity shares	Total Amount (in INR)	Face Value (in INR)	No. of equity shares	Total Amount (in INR)
Authorised Share Capital	10	20,00,00,000	200,00,00,000	1	200,00,00,000	200,00,00,000
Issued, Subscribed and Paid-up Capital	10	19,60,92,244	196,09,22,440	1	196,09,22,440	196,09,22,440

Note: (**a**) It is proposed to obtain shareholders' approval in item no. 7 of this Notice for increased in the Authorised Share Capital to INR 200,00,00,000 divided into 20,00,00,000 equity shares of INR 10 each. The Sub-Division / Split of Equity Shares of face value of INR 10 each of the aforesaid would require consequential amendments to the existing Clause V/5 of the Memorandum of Association (MOA) of the Company, which will after sub-division / split shall read as . INR 200,00,00,000 divided into 200,00,00,000 equity shares of INR 1 each; and (**b**) The present Issued, Subscribed and Paid-up Capital of the Company is INR 45,25,00,000, consist of 4,52,50,000 Equity Shares of INR 10 each. It is proposed to issue and allot 15,08,42,244 Equity Shares, face value of INR 10 each, at par, aggregating to INR 150,84,22,440 in item no. 8 ("**Preferential Issue**"). The post Preferential Issue (as proposed in Item No. 8), the Issued, Subscribed and Paid-up Capital of the Company shall be INR 150,84,22,440, consist of 15,08,42,244 Equity Share, face value of INR 10 each. Further, post completion of Preferential Issue and sub-division / split, the Issued, Subscribed and Paid-up Capital shall be INR 196,09,22,440, consist of 196,09,22,440 Equity Shares of INR 1 each.

None of the Directors / Key Managerial Personnel of the Company and their relatives are in any way concerned or interested (financial & otherwise), in the resolution set out in Item No. 9 of this Notice except to the extent of their shareholding in the Company.

The Board recommends passing the resolution set out in Item No. 9 for the approval of the members of the Company by way of Ordinary Resolution.

Item no. 10: To approve the transactions with the Company's related parties:

Pursuant to Section 188 of the Companies Act, 2013 ("Act") read with Rule 15 of the Companies (Meetings of Board and its Powers) Rules, 2014, no company shall enter into certain specified contracts or arrangements with a related party except with the consent of the Board and, where the transaction(s) exceed the prescribed thresholds, except with the prior approval of the members by way of resolution.

Further, in terms of Regulation 23 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("SEBI Listing Regulations"), all related party transactions and material modifications thereto require prior approval of the Audit Committee, and all material related party transactions require prior approval of the members by way of a resolution, with no related party permitted to vote to approve such resolution, in terms of Regulation 23(4) of the SEBI Listing Regulations.
The Company has also had regard to the RPT Industry Standards, which prescribe the minimum information to be placed before the Audit Committee and, for material related party transactions, before the shareholders, in the format set out in paragraphs 4 and 5 of the RPT Industry Standards.

A transaction with a related party is considered a "material RPT" where the transaction(s), individually or taken together with previous transactions during a financial year, exceed the lower of INR 1,000 crore or 10% of the Company's annual consolidated turnover as per the latest audited financial statements, or such other threshold as prescribed under the SEBI Listing Regulations. Having regard to the value of the transactions set out below, and as a matter of good governance and abundant caution, the Company is seeking prior approval of its members by way of a Special Resolution.

Background and Rationale
Mr. Padmanabhan Krishnamoorthy and Ms. V. Varalakshmi are Non-Executive Directors and Promoters of the Company, and are, accordingly, 'related parties' of the Company within the meaning of Section 2(76) of the Act and Regulation 2(1)(zb) of the SEBI Listing Regulations. Pursuant to the meeting of the Board of Directors held on Saturday, August 29, 2026, the Board approved, inter alia, the acquisition of the shares of Cash & Carry Middle East FZCO ("CCME UAE") held by Mr. Krishnamoorthy and Ms. Varalakshmi, part-funded by a preferential issue of equity shares of the Company, together with a proposed loan/inter-corporate deposit facility to CCME UAE, subject to the approval of the members and applicable regulatory/statutory approvals.

The Company proposes to enter into the following arrangements/transactions with the aforesaid related parties, the details of which have been reviewed and approved by the Audit Committee and the Board of Directors:

(a) Acquisition, in one or more tranches, of up to 51% of the issued share capital of CCME UAE (comprising 45% by way of share swap and 6% for cash), presently held by Mr. Krishnamoorthy (80%) and Ms. Varalakshmi (20%), for an aggregate consideration not exceeding INR 127,50,00,000 (comprising INR 112,50,00,000 by way of issue of Swap 1 Shares and up to INR 15,00,00,000 in cash), for the purpose of expanding the Company's business and market presence in the Middle East and Africa. Upon completion, CCME UAE is intended to become a subsidiary of the Company.
(b) Preferential issue and allotment of equity shares of face value INR 10 each, at an issue price of INR 10 per share, to Mr. Krishnamoorthy (up to 9,00,00,000 shares, aggregating up to INR 90,00,00,000) and Ms. Varalakshmi (up to 2,25,00,000 shares, aggregating up to INR 22,50,00,000), in their capacity as transferors of the CCME UAE shares under the share-swap arrangement referred to above. This approval is without prejudice to, and does not dispense with, the separate approvals required under Section 42 and Section 62(1)(c) of the Act, the Companies (Prospectus and Allotment of Securities) Rules, 2014, and Chapter V of the SEBI (Issue of Capital and Disclosure Requirements) Regulations, 2018 ("SEBI ICDR Regulations"), including as to pricing and lock-in.

(c) Grant of loan(s)/inter-corporate deposit(s)/advance(s), in one or more tranches, to CCME UAE (which will, upon completion of the proposed acquisition, become a subsidiary and hence a related party of the Company) for an aggregate amount not exceeding INR 100,00,00,000, for meeting the working capital, operational and other business requirements of CCME UAE.

The aggregate value of the above transactions is considered material, and accordingly the approval of the members by way of a Special Resolution is sought, in addition to the approval already accorded by the Audit Committee and the Board. The transactions shall be undertaken on an arm's length basis and normal commercial terms, in accordance with the Company's policy on related party transactions, and are supported by the valuation report(s) of Akasam Consulting Private Limited, a SEBI-registered Category-I Merchant Banker, dated August 27, 2026, and the report of the Independent Registered Valuer appointed by the Company dated August 29, 2026.

Rationale: the Board has recorded that the acquisition provides immediate access to the Middle East and African markets leveraging CCME UAE's local presence, potential for higher turnover through an expanded customer base, stronger positioning against regional and global competitors, geographic diversification, and consolidation of business operations through a majority stake, consistent with the disclosure made by the Company to the stock exchanges under Regulation 30 of the SEBI Listing Regulations read with Part A of Schedule III thereof.

Details of the Proposed Related Party Transactions

Sr. No.	Related Party	Nature of Relationship	Nature of Transaction	Amount (in INR, up to)
1.	Mr. Padmanabhan Krishnamoorthy	Non-Executive Director & Promoter	Preferential issue and allotment of up to 9,00,00,000 equity shares of face value INR 10 each, at par.	90,00,00,000
2.	Ms. V. Varalakshmi	Non-Executive Director & Promoter	Preferential issue and allotment of up to 2,25,00,000 equity shares of face value INR 10 each, at par.	22,50,00,000
3.	Mr. Padmanabhan Krishnamoorthy & Ms. V. Varalakshmi	Non-Executive Directors & Promoters	Acquisition of up to 51% share capital of CCME UAE (45% share swap + 6% cash), in one or more tranches.	127,50,00,000
4.	CCME UAE (proposed subsidiary of the Company)	Related party upon completion of acquisition at Sr. No. 3	Loan(s) / inter-corporate deposit(s) / advance(s) to CCME UAE, in one or more tranches.	200,00,00,000

MINIMUM INFORMATION UNDER THE RPT INDUSTRY STANDARDS

(Provided pursuant to Paragraph 5(2)(a) of the RPT Industry Standards, being the information placed before the Audit Committee in the format specified in Paragraphs 4 and 5 of the RPT Industry Standards, to the extent applicable to the transactions described in this Explanatory Statement)

Transaction 1 — Preferential Issue of Equity Shares to Mr. Padmanabhan Krishnamoorthy (Sr. No. 1 of the Resolution)

PART A — Minimum information applicable to all the above-mentioned Related Party Transactions

A(1). Basic details of the related party

Sr. No.	Particulars of the information	Information provided by the management
1	Name of the related party	Mr. Padmanabhan Krishnamoorthy

Sr. No.	Particulars of the information	Information provided by the management
2	Country of incorporation of the related party	Not applicable — the related party is an individual.
3	Nature of business of the related party	Not applicable — the related party is an individual, being a Non-Executive Director and Promoter of the Company.

A(2). Relationship and ownership of the related party

Sr. No.	Particulars of the information	Information provided by the management
1	Relationship between the Company and the related party, including nature of concern and shareholding	Mr. Padmanabhan Krishnamoorthy is a Non-Executive Director and Promoter of the Company. His existing shareholding (direct/indirect) in the Company as on the date of this Statement is 62.03% of total shareholding of the Company. He does not hold shares in the Company through a partnership firm/sole proprietorship/body corporate without share capital, and no capital contribution in that nature arises.

A(3). Details of previous transactions with the related party

Sr. No.	Particulars of the information	Information provided by the management
1	Total amount of all transactions undertaken with the related party during the last financial year (FY 2025-26)	Issue and allotted 2,00,00,000 equity shares to Mr. Padmanabhan Krishnamoorthy at the price of INR 10, aggregating to INR 20,00,00,000, which were issued on preferential issue basis.
2	Total amount of all transactions undertaken with the related party in the current financial year up to the quarter immediately preceding the quarter in which approval is sought	No transaction has been taken place with Mr. Padmanabhan Krishnamoorthy, during the current financial year till date of this Notice.
3	Any default by the related party concerning any obligation undertaken under a transaction/arrangement with the Company during the last financial year	Not applicable

A(4). Amount of the proposed transaction(s)

Sr. No.	Particulars of the information	Information provided by the management
1	Amount of the proposed transaction being placed for approval	Up to INR 90,00,00,000
2	Whether the proposed transaction, taken together with transactions undertaken with the related party during the current financial year, would render it a material RPT	Yes, when considered together with the other related party transactions described in this Statement
3	Value of the proposed transaction as a	More than 10% of the total turnover and Net Worth both.

Sr. No.	Particulars of the information	Information provided by the management
	% of the Company's annual consolidated turnover for the immediately preceding financial year	
4	Value of the proposed transaction as a % of the related party's annual consolidated/standalone turnover for the immediately preceding financial year, if available	Not applicable — the related party is an individual
5	Financial performance of the related party for the immediately preceding financial year — Turnover/Profit After Tax/Net worth	Not applicable — the related party is an individual

A(5). Basic details of the proposed transaction

Sr. No.	Particulars of the information	Information provided by the management
1	Specific type of the proposed transaction	Preferential issue and allotment of equity shares of the Company.
2	Details of each type of the proposed transaction	Issue and allotment of up to 9,00,00,000 equity shares of face value INR 10 each, at an issue price of INR 10 per share (at par), as consideration (in whole or in part) for the CCME UAE shares transferred by Mr. Padmanabhan Krishnamoorthy under the share-swap arrangement described under Transaction 3 below.
3	Tenure of the proposed transaction	Not applicable — one-time allotment, subject to lock-in under Chapter V of the SEBI ICDR Regulations.
4	Whether omnibus approval is being sought	No
5	Value of the proposed transaction during a financial year	Up to INR 90,00,00,000, proposed to be completed during FY 2026-27.
6	Justification as to why the RPT is in the interest of the Company	The allotment discharges part of the consideration for the acquisition of CCME UAE (see Transaction 3), thereby enabling the Company's expansion into the Middle East and African markets without an immediate cash outflow to that extent
7	Details of promoter(s)/director(s)/KMP of the Company with interest in the transaction	Mr. Krishnamoorthy, being the allottee, is interested to the full extent of the equity shares proposed to be allotted to him
8	Copy of valuation/external party report	Valuation report(s) of Akasam Consulting Private Limited dated August 27, 2026, and report of the Independent Registered Valuer dated August 29, 2026, have been placed before the Audit Committee. The same is available on the Company's website https://genesisiil.com/investor-relations.html.
9	Other information relevant for decision-making	The allotment is subject to, inter alia, shareholder approval under Sections 42 and 62(1)(c) of the Act, stock exchange in-principle and listing approval, and compliance with Chapter V of the SEBI ICDR Regulations, including pricing and lock-in requirements.

Applicability of Part B/Part C: Preferential issue of equity shares by the Company to a related party is not one of the seven specific transaction types listed in Part B (Paragraphs B(1) to B(7)) of the RPT Industry Standards. Accordingly, no Part B/Part C disclosure applies to this transaction in its own right; it is disclosed under Part A above, and its materiality is assessed together with the acquisition of CCME UAE shares (Transaction 3), of which it forms the share-swap consideration.

Transaction 2 — Preferential Issue of Equity Shares to Ms. V. Varalakshmi (Sr. No. 2 of the Resolution)

PART A — Minimum information applicable to all RPTs

A(1). Basic details of the related party

Sr. No.	Particulars of the information	Information provided by the management
1	Name of the related party	Ms. V. Varalakshmi
2	Country of incorporation of the related party	Not applicable — the related party is an individual.
3	Nature of business of the related party	Not applicable — the related party is an individual, being a Non-Executive Director and Promoter of the Company

A(2). Relationship and ownership of the related party

Sr. No.	Particulars of the information	Information provided by the management
1	Relationship between the Company and the related party, including nature of concern and shareholding	Ms. V. Varalakshmi is a Non-Executive Director and Promoter of the Company. Her existing shareholding (direct/indirect) in the Company as on the date of this Statement is 12.31% of total shareholding of the Company. She does not hold shares in the Company through a partnership firm/sole proprietorship/body corporate without share capital, and no capital contribution in that nature arises.

A(3). Details of previous transactions with the related party

Sr. No.	Particulars of the information	Information provided by the management
1	Total amount of all transactions undertaken with the related party during the last financial year (FY 2025-26)	Issue and allotted 40,00,000 equity shares to Mr. V. Varalakshmi at the price of INR 10, aggregating to INR 4,00,00,000, which were issued on preferential issue basis.
2	Total amount of all transactions undertaken with the related party in the current financial year up to the quarter immediately preceding the quarter in which approval is sought	No transaction has been taken place with Mr. Padmanabhan Krishnamoorthy, during the current financial year till date of this Notice.
3	Any default by the related party concerning any obligation undertaken under a transaction/arrangement with the Company during the last financial year	Not applicable

A(4). Amount of the proposed transaction(s)

Sr. No.	Particulars of the information	Information provided by the management

Sr. No.	Particulars of the information	Information provided by the management
1	Amount of the proposed transaction being placed for approval	Up to INR 22,50,00,000
2	Whether the proposed transaction, taken together with transactions undertaken with the related party during the current financial year, would render it a material RPT	Yes, when considered together with the other related party transactions described in this Statement
3	Value of the proposed transaction as a % of the Company's annual consolidated turnover for the immediately preceding financial year	More than 10% of the total turnover and Net Worth both.
4	Value of the proposed transaction as a % of the related party's annual consolidated/standalone turnover for the immediately preceding financial year, if available	Not applicable — the related party is an individual
5	Financial performance of the related party for the immediately preceding financial year — Turnover/Profit After Tax/Net worth	Not applicable — the related party is an individual

A(5). Basic details of the proposed transaction

Sr. No.	Particulars of the information	Information provided by the management
1	Specific type of the proposed transaction	Preferential issue and allotment of equity shares of the Company
2	Details of each type of the proposed transaction	Issue and allotment of up to 2,25,00,000 equity shares of face value INR 10 each, at an issue price of INR 10 per share (at par), as consideration (in whole or in part) for the CCME UAE shares transferred by Ms. Varalakshmi under the share-swap arrangement described under Transaction 3 below
3	Tenure of the proposed transaction	Not applicable — one-time allotment, subject to lock-in under Chapter V of the SEBI ICDR Regulations
4	Whether omnibus approval is being sought	No
5	Value of the proposed transaction during a financial year	Up to INR 22,50,00,000, proposed to be completed during FY 2026-27
6	Justification as to why the RPT is in the interest of the Company	The allotment discharges part of the consideration for the acquisition of CCME UAE (see Transaction 3), thereby enabling the Company's expansion into the Middle East and African markets without an immediate cash outflow to that extent
7	Details of promoter(s)/director(s)/KMP of the Company with interest in the transaction	Ms. Varalakshmi, being the allottee, is interested to the full extent of the equity shares proposed to be allotted to her

Sr. No.	Particulars of the information	Information provided by the management
8	Copy of valuation/external party report	Valuation report(s) of Akasam Consulting Private Limited dated August 27, 2026, and report of the Independent Registered Valuer dated August 29, 2026, have been placed before the Audit Committee.
9	Other information relevant for decision-making	The allotment is subject to, inter alia, shareholder approval under Sections 42 and 62(1)(c) of the Act, stock exchange in-principle and listing approval, and compliance with Chapter V of the SEBI ICDR Regulations, including pricing and lock-in requirements

Applicability of Part B/Part C: Preferential issue of equity shares by the Company to a related party is not one of the seven specific transaction types listed in Part B (Paragraphs B(1) to B(7)) of the RPT Industry Standards. Accordingly, no Part B/Part C disclosure applies to this transaction in its own right; it is disclosed under Part A above, and its materiality is assessed together with the acquisition of CCME UAE shares (Transaction 3), of which it forms the share-swap consideration.

Transaction 3 — Investment: Acquisition of up to 51% Share Capital of CCME UAE (Sr. No. 3 of the Resolution)

PART A — Minimum information applicable to all RPTs

A(1). Basic details of the related party

Sr. No.	Particulars of the information	Information provided by the management
1	Name of the related party	Mr. Padmanabhan Krishnamoorthy and Ms. V. Varalakshmi (Sellers), and Cash & Carry Middle East FZCO ("CCME UAE") (Target Company)
2	Country of incorporation of the related party	Mr. Padmanabhan Krishnamoorthy and Ms. V. Varalakshmi are individuals resident/domiciled as per records of the Company; CCME UAE is incorporated in the United Arab Emirates (Free Zone Company).
3	Nature of business of the related party	CCME UAE is engaged in the cash-and-carry / wholesale trading and distribution business in the UAE.

A(2). Relationship and ownership of the related party

Sr. No.	Particulars of the information	Information provided by the management
1	Relationship between the Company and the related party, including nature of concern and shareholding	Mr. Padmanabhan Krishnamoorthy and Ms. V. Varalakshmi are Non-Executive Directors and Promoters of the Company. Prior to the proposed transaction, Mr. Padmanabhan Krishnamoorthy holds 4,00,000 shares (80%) and Ms. V. Varalakshmi holds 1,00,000 shares (20%) in the share capital of CCME UAE. The Company does not, as of date, hold any shares in CCME UAE. Upon completion, the Company shall acquire up to 51% of CCME UAE's share capital from the Sellers, and CCME UAE shall become a subsidiary of the Company (and hence a related party).

A(3). Details of previous transactions with the related party

Sr. No.	Particulars of the information	Information provided by the management
1	Total amount of all transactions undertaken with the related party	Nil.

Sr. No.	Particulars of the information	Information provided by the management
	during the last financial year (FY 2025-26)	
2	Total amount of all transactions undertaken with the related party in the current financial year up to the quarter immediately preceding the quarter in which approval is sought	Nil.
3	Any default by the related party concerning any obligation undertaken under a transaction/arrangement with the Company during the last financial year	Not applicable — no prior transaction/arrangement subsists between the Company and CCME UAE, Mr. Padmanabhan Krishnamoorthy or Ms. V. Varalakshmi in this regard.

A(4). Amount of the proposed transaction(s)

Sr. No.	Particulars of the information	Information provided by the management
1	Amount of the proposed transaction being placed for approval	Up to INR 127,50,00,000 (comprising INR 112,50,00,000 by way of share swap and up to INR 15,00,00,000 in cash)
2	Whether the proposed transaction, taken together with transactions undertaken with the related party during the current financial year, would render it a material RPT	Yes
3	Value of the proposed transaction as a % of the Company's annual consolidated turnover for the immediately preceding financial year	More than 10% of the total turnover and Net Worth both.
4	Value of the proposed transaction as a % of the related party's (CCME UAE's) annual consolidated/standalone turnover for the immediately preceding financial year, if available	Approx. 30%
5	Financial performance of the related party (CCME UAE) for the immediately preceding financial year — Turnover / Profit After Tax / Net worth	The below are the financial details of CCME UAE during the year 2025: Turnover – AED 180,930,851 Profit After Tax – AED 71,60,208 Net Worth – AED 6,89,86,616

A(5). Basic details of the proposed transaction

Sr. No.	Particulars of the information	Information provided by the management
1	Specific type of the proposed transaction	Acquisition of shares of CCME UAE (Investment) by the Company from the Sellers, discharged partly by share swap and partly in cash
2	Details of each type of the proposed transaction	(i) Transfer of up to 2,25,000 shares of CCME UAE (45% of its share capital) to the Company in exchange for up to 11,25,00,000 equity

Sr. No.	Particulars of the information	Information provided by the management
		shares of the Company (share swap); and (ii) transfer of up to 6% of CCME UAE's share capital for cash consideration of up to INR 15,00,00,000.
3	Tenure of the proposed transaction	Not applicable — the transaction is a one-time acquisition of equity shares (to be completed in one or more tranches within the timelines set out in the transaction documents and provided in Objects of the Issue in item no. 8 of this Notice).
4	Whether omnibus approval is being sought	Not Applicable
5	Value of the proposed transaction during a financial year	Up to INR 127,50,00,000, proposed to be completed during FY 2026-27 and 2027-2028; the Company does not currently anticipate the transaction spanning more than two financial year
6	Justification as to why the RPT is in the interest of the Company	Immediate access to the Middle East and African markets leveraging CCME UAE's local presence; potential for higher turnover through an expanded customer base; stronger positioning against regional and global competitors; diversification across geographies; and consolidation of business operations through a majority stake in CCME UAE, as recorded by the Board and disclosed to the stock exchanges under Regulation 30 of the SEBI Listing Regulations
7	Details of promoter(s)/director(s)/KMP of the Company with interest in the transaction	a. Name of the director/KMP: Mr. Padmanabhan Krishnamoorthy and Ms. V. Varalakshmi b. Shareholding of the director/KMP in the related party (CCME UAE): 80% and 20% respectively, being the Sale Shares proposed to be transferred
8	Copy of valuation/external party report	Valuation report(s) of Akasam Consulting Private Limited (SEBI-registered Category-I Merchant Banker) dated August 27, 2026, and report of the Independent Registered Valuer dated August 29, 2026, have been placed before the Audit Committee.
9	Other information relevant for decision-making	The acquisition is subject to, inter alia, shareholder approval, in-principle and listing approval of the stock exchange(s), compliance with/exemption under the SEBI (Substantial Acquisition of Shares and Takeovers) Regulations, 2011, and approvals/filings under FEMA (Overseas Investment) Rules/Regulations, 2022

PART B(3) — Investment made by the listed entity or its subsidiary

Sr. No.	Particulars of the information	Information provided by the management
1	Source of funds in connection with the proposed transaction	**Share Swap**: An aggregate up to 2,25,000 (Two Lakhs Twenty-Five Thousand) shares of CCME UAE, constitute 45% of total share capital of CCME UAE shall be acquired by the Company from shareholders of CCME UAE via issue and allotment up to 11,25,00,000 (Eleven Crore Twenty-Five Lakhs) fully paid-up equity shares of the Company of face value of INR 10/- (Indian Rupees Ten Only) each at par aggregating up to INR 112,50,00,000 (Indian Rupees One Hundred Twelve Crore Fifty Lakhs Only) to shareholders of CCME UAE.

Sr. No.	Particulars of the information	Information provided by the management
		Purchase of share from existing shareholders of CCME UAE for cash: An aggregate up to 6% of total share capital of CCME UAE shall be acquired by the Company from shareholders of CCME UAE for consideration up to INR 15,00,00,000 through cash. The funding shall be done from the issue proceeds of Preferential Issue 1, please refer to Objects of the Issue of item no. 8 of this Notice. Please note that after the above acquisition, CCME UAE shall be the subsidiary of the Company.
2	Where financial indebtedness is incurred to make the investment — nature, total cost of borrowing, tenure, other details	Not applicable as of date.
3	Purpose for which funds shall be utilised by the investee company (CCME UAE)	General corporate, working capital and business expansion purposes of CCME UAE.
4	Material terms of the proposed transaction	Acquisition of up to 51% of CCME UAE's share capital at a consideration of up to INR 127,50,00,000 (45% by share swap at an issue price of INR 10 per Swap 1 Shares, determined in accordance with Chapter V of the SEBI ICDR Regulations and supported by the Valuation Reports, and 6% for cash), subject to the Conditions Precedent and completion mechanics set out in the Share Purchase and Swap Agreement dated August 29, 2026.

PART C(2) — Investment made by the listed entity or its subsidiary (material RPT disclosures)

Sr. No.	Particulars of the information	Information provided by the management
1	Latest credit rating of the related party (CCME UAE)	Not available/not applicable — CCME UAE is a privately held UAE free-zone company and does not carry a public credit rating. [To be confirmed / inserted by the Company's management prior to issuance of Notice.
2	Whether any regulatory approval is required, and if so, whether obtained	Yes. The transaction requires, inter alia, shareholder approval, stock exchange in-principle/listing approval, assessment of SEBI SAST Regulations applicability/exemption, and approvals/filings under the FEMA (Overseas Investment) Rules/Regulations, 2022 through the Company's Authorised Dealer bank. These approvals are in process and shall be obtained prior to/upon completion, as applicable

Transaction 4 — Loans and Advances/Inter-Corporate Deposit to CCME UAE (Sr. No. 4 of the Resolution)

PART A — Minimum information applicable to all RPTs

A(1) & A(2). Basic details, relationship and ownership of the related party

Sr. No.	Particulars of the information	Information provided by the management

Sr. No.	Particulars of the information	Information provided by the management
1	Name / country of incorporation / nature of business	Cash & Carry Middle East FZCO, incorporated in the United Arab Emirates, engaged in cash-and-carry / wholesale trading and distribution
2	Relationship with the Company	CCME UAE will, upon completion of the acquisition described under Transaction 3 above, become a subsidiary of the Company holding up to 51% of its share capital, and will accordingly be a related party of the Company at the time the proposed loan/ICD is drawn down

A(3). Details of previous transactions with the related party

Sr. No.	Particulars of the information	Information provided by the management
1	Total amount of transactions undertaken during the last financial year / current financial year to date	Nil, other than the acquisition transaction described under Transaction 3 above
2	Any default by the related party concerning any obligation undertaken during the last financial year	Not applicable — no prior arrangement subsists

A(4) & A(5). Amount and basic details of the proposed transaction

Sr. No.	Particulars of the information	Information provided by the management
1	Amount of the proposed transaction being placed for approval	Up to INR 200,00,00,000
2	Whether it would render the transaction a material RPT	Yes
3	Value as a % of the Company's annual consolidated turnover for the immediately preceding financial year	More than 10% of the Turnover of the Company.
4	Specific type of the proposed transaction	Loan(s)/inter-corporate deposit(s)/advance(s) to CCME UAE (subsidiary), in one or more tranches
5	Tenure of the proposed transaction	As and when requirement arises.
6	Whether omnibus approval is being sought	Not Applicable
7	Justification as to why the RPT is in the interest of the Company	To meet the working capital, operational and other business requirements of CCME UAE following its acquisition as a subsidiary, thereby supporting the Company's expansion into the Middle East and African markets
8	Details of promoter(s)/director(s)/KMP with interest	Mr. Padmanabhan Krishnamoorthy and Ms. V. Varalakshmi, being Promoters/Directors of the Company and (pre-completion) shareholders of CCME UAE, are interested to the extent described in this Statement

PART B(2) — Loans and advances (other than trade advances)/inter-corporate deposits given by the listed entity or its subsidiary

Sr. No.	Particulars of the information	Information provided by the management
1	Source of funds in connection with the proposed transaction	Internal accruals.
2	Where financial indebtedness is incurred to give the loan/ICD — nature, total cost of borrowing, tenure, other details	No.
3	Rate of interest at which the Company is borrowing from its bankers/other lenders (comparable maturity profile)	Between 9% and 11%.
4	Proposed interest rate to be charged from the related party	Between 9% and 11%.
5	Maturity/due date	As mutually agreed between the Parties.
6	Repayment schedule & terms	As mutually agreed between the Parties.
7	Whether secured or unsecured	Unsecured
8	If secured, nature of security & security coverage ratio	Not applicable, unless the loan is secured, in which case details shall be disclosed
9	Purpose for which funds will be utilised by CCME UAE	Working capital, operational and other business requirements of CCME UAE

PART C(1) — Loans and advances/inter-corporate deposits (material RPT disclosures)

Sr. No.	Particulars of the information	Information provided by the management
1	Latest credit rating of the related party (CCME UAE)	Not available/not applicable — CCME UAE is a privately held UAE free-zone company and does not carry a public credit rating. [To be confirmed / inserted by the Company's management prior to issuance of Notice]
2	Default on borrowings by the related party over the last three financial years, and value of subsisting default	Nil / Not available.
3	Whether classified as NPA by any banker; declared "wilful defaulter"; facing insolvency proceedings; or disqualified under Section 29A of the Insolvency and Bankruptcy Code, 2016	Not applicable / Nil, to the best of the Company's knowledge as on the date of this Statement.

Additional Disclosures under Paragraph 5(2) of the RPT Industry Standards:

- Certificate of CEO/CFO: The Audit Committee has reviewed the certificates provided by the Managing Director/Whole-Time Director/Manager and the Chief Financial Officer of the Company confirming that the terms of the above related party transactions are in the interest of the Company, in accordance with Paragraph 3(1)(b) of the RPT Industry Standards.
- Audit Committee and Board approval: The above related party transactions have been approved by the Audit Committee and the Board of Directors of the Company at their respective meetings held on Saturday, August 29, 2026, and the Board recommends the proposed transactions to the shareholders for approval.

- Access to valuation reports: Shareholders may access the valuation report(s) of Akasam Consulting Private Limited dated August 27, 2026, and the report of the Independent Registered Valuer dated August 29, 2026, considered by the Audit Committee, through the following web-link https://genesisiil.com/investor-relations.html.
- Basis of pricing: The issue price of the Swap 1 Shares and Subscription Shares of INR 10 per share has been determined with reference to the Relevant Date (Friday, August 28, 2026) in accordance with Chapter V of the SEBI ICDR Regulations and is supported by the Valuation Reports referred to above.

The proposed acquisition of up to 51% of the share capital of CCME UAE, and the proposed grant of loan(s)/inter-corporate deposit(s)/advance(s) to CCME UAE, being in the nature of overseas direct investment and financial commitment to an overseas entity, shall be undertaken in accordance with the Foreign Exchange Management Act, 1999, the Foreign Exchange Management (Overseas Investment) Rules, 2022, the Foreign Exchange Management (Overseas Investment) Regulations, 2022, and the Foreign Exchange Management (Overseas Investment) Directions, 2022, each as amended, and other applicable directions/circulars of the Reserve Bank of India. The Company shall undertake the necessary reporting/filings, including Form FC and other prescribed forms, through its Authorised Dealer bank.

The preferential issue of equity shares to Mr. Krishnamoorthy and Ms. Varalakshmi does not involve any cross-border element and, accordingly, no separate approval under FEMA is required in respect of such allotment, save as may otherwise be required under applicable law having regard to the residency status of the allottees at the relevant time.

In terms of Regulation 23(4) of the SEBI Listing Regulations, no related party shall vote to approve the above resolution, whether or not such related party is a party to the particular transaction. Accordingly, Mr. Padmanabhan Krishnamoorthy, Ms. V. Varalakshmi, their relatives, and any other person(s)/entity(ies) forming part of the 'promoter' or 'promoter group' of the Company, or otherwise constituting a 'related party', shall abstain from voting on the resolution set out at Item No. 10 of the Notice.

Except Mr. Padmanabhan Krishnamoorthy and Ms. V. Varalakshmi, being the related parties with whom the above transactions are proposed to be entered into, are interested/concerned in the resolution, none of the other Directors or Key Managerial Personnel of the Company, or their relatives, are, in any way, concerned or interested, financially or otherwise, in the said resolution, except to the extent of their shareholding, if any, in the Company.

The Audit Committee and the Board have reviewed and approved the aforesaid related party transactions in accordance with the RPT Industry Standards, and are of the view that the said transactions are in the interest of the Company. The Board recommends the resolution set out at Item No. 10 of the Notice for approval of the members as a Special Resolution.

Item no. 11: To approve making on investments, giving of loans and provide guarantee:

Pursuant to the provisions of Section 186 of the Companies Act, 2013 (the "Act") read with the Companies (Meetings of Board and its Powers) Rules, 2014, and other applicable provisions, if any, of the Act (including any statutory modification(s), amendment(s) or re-enactment(s) thereof for the time being in force), a company is permitted to give any loan to any person or body corporate, give any guarantee or provide security in connection with a loan to any other body corporate or person, and acquire by way of subscription, purchase or otherwise the securities of any other body corporate, up to sixty per cent (60%) of its paid-up share capital, free reserves and securities premium account, or one hundred per cent (100%) of its free reserves and securities premium account, whichever is more.

In terms of Section 186(3) of the Act, where the aggregate of the loans, investments, guarantees and securities proposed to be made or given by the Board of Directors of the Company (the "Board") exceeds the aforesaid limits, prior approval of the members of the Company by way of a special resolution is required to be obtained.

Background and rationale

The Company, in the ordinary course of its business and to further its growth and expansion plans, may, from time to time, be required to extend loans (including Inter-Corporate Deposits), give guarantees, provide securities, and/or make investments by way of subscription, purchase or otherwise in the securities of its subsidiaries, joint ventures, associate companies and/or other body corporate(s) or person(s), whether in India or outside India, including for the purposes of:

- supporting the funding, working capital, capital expenditure and general corporate requirements of subsidiaries, joint ventures, associate companies and group entities;
- strategic and long-term investments, acquisitions and business combinations that further the Company's growth objectives;
- optimal deployment and treasury management of the Company's surplus funds, including by way of Inter-Corporate Deposits;
- providing guarantees or security in connection with credit facilities, loans or financial assistance obtained by subsidiaries, joint ventures, associate companies or other body corporate(s); and
- overseas acquisitions and investments in compliance with the Foreign Exchange Management Act, 1999 and the regulations framed thereunder.

Considering the present and anticipated scale of the Company's operations and business requirements, the existing limit available to the Board under Section 186(2) of the Act (i.e., 60% of the paid-up share capital, free reserves and securities premium account, or 100% of the free reserves and securities premium account, whichever is more) may not be adequate to meet the Company's funding, investment, guarantee and security requirements from time to time. It is therefore considered necessary and expedient to seek the approval of the members, by way of a special resolution, to authorise the Board to give loans, guarantees and securities and to make investments, over and above the limits prescribed under Section 186(2) of the Act, up to an aggregate outstanding amount, at any point in time, not exceeding INR 500,00,00,000 (Indian Rupees Five Hundred Crore Only) or its equivalent in foreign currency, inclusive of the limits already utilised or to be utilised under Section 186(2).

The approval of the members is accordingly sought by way of a special resolution as set out in Item No. 11 of the accompanying Notice, to enable the Board to exercise the aforesaid enhanced powers, from time to time, as may be considered necessary, expedient or in the interest of the Company, without the need to seek fresh approval of the members for each such transaction, subject to the overall aggregate ceiling of INR 500,00,00,000 (Indian Rupees Five Hundred Crore Only) or its equivalent in foreign currency, at any point in time.

Key terms of the proposed resolution

- The consent being sought is an omnibus / enabling approval and is not transaction-specific; the Board (which expression includes any Committee of the Board or any person(s) authorised by the Board) shall exercise the powers within the overall aggregate ceiling specified in the resolution.
- The aggregate outstanding amount of all loans (including Inter-Corporate Deposits), guarantees, securities and investments made pursuant to this resolution, together with the loans, guarantees, securities and investments already made or given by the Company (whether within or beyond the limits under Section 186(2)), shall not, at any point in time, exceed INR 500,00,00,000 (Indian Rupees Five Hundred Crore Only) or its equivalent in foreign currency.
- The rate of interest on any loans given pursuant to this resolution shall not be lower than the prevailing yield of one year, three year, five year or ten year Government Security closest to the tenor of the loan, in compliance with Section 186(7) of the Act.
- The Board shall be authorised to decide, from time to time, the terms and conditions, tenure, security, rate of interest, repayment schedule and other particulars in respect of each such loan, guarantee, security or investment, in the best interests of the Company.
- All disclosures required to be made under Section 186(4) of the Act, including the full particulars of the loans given, investments made or guarantees/securities provided and the purpose for which the loan, guarantee or security is proposed to be utilised, shall be disclosed in the financial statements of the Company as required under the Act.
- The Company shall comply with all applicable provisions of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, the Foreign Exchange Management Act, 1999 and other applicable laws, rules and regulations, including any approvals required from the Reserve Bank of India or other regulatory/statutory authorities, in relation to any overseas loans, guarantees, securities or investments made pursuant to this resolution.

None of the Directors, Key Managerial Personnel of the Company, and their relatives, are, in any way, concerned or interested, financially or otherwise, in the proposed resolution, except to the extent of their shareholding, if any, in the Company or in the body corporate(s) to whom the loans may be given, guarantees or securities may be provided, or in which investments may be made pursuant to this resolution, and to the extent such Directors and Key Managerial Personnel may also be directors, members or employees of such body corporate(s).

The Board recommends the resolution set out at Item No. 11 of the Notice for approval of the members as a Special Resolution.

Item no. 12: To grant approval under Section 185 of the Companies Act, 2013 for providing Loan / Guarantee to entities in which Directors of the Company are interested.

Pursuant to Section 185 of the Companies Act, 2013 ("the Act"), a Company may advance any loan including any loan represented by book debt, or give any guarantee or provide any security in connection with any loan taken by any entity (said entity(ies) covered under the category of 'a person in whom any of the Director of the Company is interested' as specified in the explanation to Section 185(2)(b) of the Companies Act, 2013, after passing a Special Resolution in the general meeting.

It is proposed to make loan(s) including loan represented by way of Book Debt to, and/or give guarantee(s) and/or provide security(ies) in connection with any loan taken/to be taken by the Subsidiary Companies or any other person in whom any of the Director of the Company is deemed to be interested as specified in the explanation to Section 185(2)(b) of the Act (collectively referred to as the "Entities"), from time to time, for its principal business activities.

Particulars	Details
Name of the Entity	Cash & Carry Middle East FZCO
Relationship with the Entity	Group Company and Proposed Subsidiary.
Nature of Transaction	Loan / Guarantee / Security
Amount (INR in Crores)	Amount not exceeding 200 Crores
Purpose	Towards principal business activities

The proposed financial assistance is well within the overall limits approved by the Members under Section 186 of the Act vide Special Resolution passed on October 16, 2024. The present resolution is a specific approval under Section 185 of the Act in respect of the Borrowing Entity and is in addition to, and not in derogation of, the said approval. Requisite Audit Committee approval under Regulation 23 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 has been obtained prior to entering into the transactions.

Except Mr. Padmanabhan Krishnamoorthy and Ms. V. Varalakshmi, being the related parties with whom the above transactions are proposed to be entered into, are interested/concerned in the resolution, none of the other Directors or Key Managerial Personnel of the Company, or their relatives, are, in any way, concerned or interested, financially or otherwise, in the said resolution, except to the extent of their shareholding, if any, in the Company.

The Board recommends the Special Resolution set out at Item No. 12 of the Notice for approval of the Shareholders.

Item no. 13: To approve enhancement of limits for borrowings of the Company under section 180(1)(c) of the Companies Act, 2013

Pursuant to the provisions of Section 180(1)(c) of the Companies Act, 2013 (the "Act") read with the Companies (Meetings of Board and its Powers) Rules, 2014, and other applicable provisions, if any, of the Act (including any statutory modification(s) or re-enactment(s) thereof for the time being in force), the Board of Directors of the Company (the "Board") cannot, except with the consent of the members by way of a special resolution, borrow monies, apart from temporary loans obtained from the Company's bankers in the ordinary course of business, where the monies to be borrowed, together with the monies already borrowed by the Company (apart from such temporary loans), exceed the aggregate of the paid-up share capital of the Company and its free reserves, that is to say, reserves not set apart for any specific purpose.

Background and rationale

The existing borrowing powers of the Board are presently restricted to the aggregate of the Company's paid-up share capital and free reserves, in accordance with Section 180(1)(c) of the Act. Having regard to the growth of the Company's business operations, its ongoing and planned capital expenditure, working capital requirements, funding requirements of its subsidiaries, and other business exigencies, the Board may, from time to time, be required to borrow funds in excess of the said limit.

It is therefore considered necessary and expedient to seek the approval of the members, by way of a special resolution, to authorise the Board to borrow monies, from time to time, for the purpose of the business of the Company, which, together with the monies already borrowed by the Company and its subsidiaries (apart from temporary loans obtained from the Company's bankers in the ordinary course of business), shall not exceed INR 200,00,00,000 (Indian Rupees Two Hundred Crore Only) over and above the aggregate of the paid-up share capital and free reserves of the Company. This enabling approval will allow the Board flexibility to raise funds, as and when required, without the need to seek the approval of the members on each occasion, subject to the said overall borrowing ceiling.

Key terms of the proposed resolution

- The consent being sought is an enabling approval to borrow monies up to an aggregate amount of INR 200,00,00,000 (Indian Rupees Two Hundred Crore Only), over and above the aggregate of the paid-up share capital and free reserves of the Company, and together with the monies already borrowed by the Company and its subsidiaries (excluding temporary loans obtained from the Company's bankers in the ordinary course of business).
- The total borrowings of the Company at any point in time, pursuant to this resolution (excluding such temporary loans from bankers), shall not exceed the aggregate of (i) the paid-up share capital and free reserves of the Company, and (ii) INR 200,00,00,000 (Indian Rupees Two Hundred Crore Only).
- The Board shall be authorised to arrange or fix the terms and conditions of all such borrowings, including the rate of interest, repayment schedule, security and other terms, from time to time, as it may deem fit and in the best interests of the Company.
- The borrowings may be raised through such instruments and from such source(s), including banks, financial institutions, bodies corporate and other lenders, as the Board may consider appropriate.
- The Board shall be authorised to do all such acts, deeds, matters and things and to execute all such documents, deeds and writings as may be necessary, proper, desirable or expedient to give effect to this resolution, and to settle any question, difficulty or doubt that may arise in this regard, without being required to seek any further approval of the members.

None of the Directors, Key Managerial Personnel of the Company, and their relatives, are, in any way, concerned or interested, financially or otherwise, in the proposed resolution, except to the extent of their shareholding, if any, in the Company.

The Board recommends the resolution set out at Item No. 13 of the Notice for approval of the members as a Special Resolution.

Item No. 14: To authorise the Board of Directors to create security interests over the undertaking or substantially the whole of the undertaking of the Company under Section 180(1)(a) of the Companies Act, 2013:

Pursuant to the provisions of Section 180(1)(a) of the Companies Act, 2013 (the "Act") read with the Companies (Meetings of Board and its Powers) Rules, 2014, and other applicable provisions, if any, of the Act (including any statutory modification(s) or re-enactment(s) thereof for the time being in force), the Board of Directors of a company cannot, except with the consent of the members by way of a special resolution, sell, lease or otherwise dispose of the whole, or substantially the whole, of the undertaking of the company, or where the company owns more than one undertaking, of the whole, or substantially the whole, of any such undertaking. The creation of a mortgage, charge, hypothecation or other security interest over the whole, or substantially the whole, of the undertaking(s) or the movable and/or immovable properties/assets of the Company, in order to secure loans, borrowings or other financial assistance availed or to be availed by the Company, is regarded as a form of 'disposal' of the undertaking(s)/assets of the Company for the purposes of Section 180(1)(a), and accordingly requires the prior approval of the members by way of a special resolution.

Background and rationale

In the ordinary course of its business, and to meet its working capital, capital expenditure, refinancing and general corporate funding requirements, the Company avails, and may from time to time avail, term loans, working capital facilities, debentures, bonds and other forms of financial assistance from banks, financial institutions, non-banking financial companies, mutual funds, insurance companies, bodies corporate and other lenders/investors. As is customary, such lenders/investors typically require the loans/facilities extended by them to be secured by way of a mortgage, charge, hypothecation, pledge or other security interest created on the movable and/or immovable properties and assets of the borrower, including, where required, over the whole or substantially the whole of the undertaking(s) of the Company.

Since the creation of such security may extend to the whole, or substantially the whole, of the undertaking(s) of the Company or its assets, the same falls within the scope of Section 180(1)(a) of the Act. It is therefore considered necessary and expedient to seek the approval of the members, by way of a special resolution, to authorise the Board of Directors of the Company (the “Board”) to create, from time to time, such mortgage(s), charge(s), hypothecation(s) or other security interest(s), on such terms and in such form and manner, and in favour of such lender(s)/investor(s)/security trustee(s), as the Board may deem fit, to secure the borrowings/financial assistance availed or to be availed by the Company up to the amount specified in the resolution, without the need to seek separate member approval for each such transaction.

Key terms of the proposed resolution

- The consent being sought is an enabling approval authorising the Board to create mortgage(s), charge(s), hypothecation(s) and/or other security interest(s) on the whole or substantially the whole of the undertaking(s) of the Company, and/or on the Company’s movable and/or immovable properties and assets, present and future.
- Such security may be created in favour of banks, financial institutions, non-banking financial companies, mutual funds, insurance companies, bodies corporate, debenture trustees, security trustees and/or other lenders/investors, to secure rupee/foreign currency loans, working capital facilities, debentures, bonds and/or other financial assistance availed or to be availed by the Company.
- The aggregate amount to be secured pursuant to this resolution, together with interest, additional interest, liquidated damages, commitment charges, premia on prepayment, costs, charges, expenses and other monies payable, shall not exceed INR 200,00,00,000 (Indian Rupees Two Hundred Crore Only), outstanding at any point in time.
- The Board shall be authorised to finalise the terms, form, manner and ranking of the security (including first/second/pari-passu/exclusive charge), and to execute all mortgage/hypothecation/security documents and file the requisite forms (including Form CHG-1/CHG-9) with the Registrar of Companies and other authorities.
- The Board shall be authorised to delegate the aforesaid powers to any Director(s), Key Managerial Personnel or other officer(s)/authorised representative(s) of the Company, and to do all acts and things necessary to give effect to the resolution, including settling any question, doubt or difficulty that may arise, without further reference to the members.
- The Company shall comply with the applicable disclosure requirements under the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, including disclosure to the stock exchange(s) of any creation of charge/security over material assets of the Company, as may be required.

The proposed resolution does not involve any sale or transfer of ownership of the assets/undertaking of the Company; it merely enables the Board to create security interest(s) over the Company’s assets/undertaking to secure the Company’s own borrowings, in the ordinary course of its financing arrangements. The approval is an enabling one and does not, by itself, create any obligation on the Company to avail any loan or create any security; actual creation of security will take place only as and when specific financing arrangements are entered into by the Company, within the overall limit approved by the members.

None of the Directors, Key Managerial Personnel of the Company, and their relatives, are, in any way, concerned or interested, financially or otherwise, in the proposed resolution, except to the extent of their shareholding, if any, in the Company.

The Board recommends the resolution set out at Item No. 14 of the Notice for approval of the members as a Special Resolution.

Item no. 15: To approve shift in registered office of the Company from the State of Andhra Pradesh, Elluru to the State of Maharashtra, Mumbai

Pursuant to the provisions of Section 12 and Section 13 and other applicable provisions, if any, of the Companies Act, 2013 (the "Act") read with the Companies (Incorporation) Rules, 2014, and the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, any change in the place of the registered office of a company from the jurisdiction of one Registrar of Companies to another within the same State, or from one State to another, requires, inter alia, a special resolution of the members and the approval of the Central Government (exercised through the Regional Director, Ministry of Corporate Affairs, having jurisdiction), in addition to confirmation and filing with the concerned Registrar(s) of Companies.

Background and rationale

The registered office of the Company, CCME Global Limited (formerly known as Genesis IBRC India Limited) (the "Company"), is presently situated at Flat No. 401, VVN Residency, 40A Ashok Nagar, Ashok Nagar, West Godavari, Eluru – 534002, in the State of Andhra Pradesh.

Consequent upon the change in the management of the Company, the corporate office of the Company, along with its operations and accounts teams, is now based in Mumbai, Maharashtra, and the books of account and other records of the Company are also maintained at Mumbai. In order to align the registered office of the Company with the actual location from which its management, operations, accounts and administrative functions are carried out, and to enable more efficient and centralised administration, compliance and coordination, it is proposed to shift the registered office of the Company from the State of Andhra Pradesh to the following address in the State of Maharashtra: 501, 5th Floor, A Wing, Navkar Chambers, Opp. Star Plus, Marol Naka Andheri Kurla Road, Andheri East, Marol Naka, Mumbai – 400059, Maharashtra.

As the proposed shift involves a change in the registered office of the Company from one State to another, the same falls within the ambit of Section 13(4) of the Act and requires, in addition to a special resolution of the members, the confirmation/approval of the Central Government (Regional Director, Ministry of Corporate Affairs), and thereafter, filing of the confirmation with the Registrar of Companies of both the States concerned, within the time and in the manner prescribed under the Act and the Companies (Incorporation) Rules, 2014. The shift is also subject to such other approvals, consents, sanctions and permissions as may be necessary from appropriate regulatory and statutory authorities, including under the SEBI Listing Regulations.

Consequent upon the proposed shift of the registered office, it is also proposed to alter Clause 2/II of the Memorandum of Association of the Company (being the clause specifying the State in which the registered office of the Company is situated) to read as follows:

"2/II. The registered office of the Company will be situated in the State of Maharashtra, Mumbai."

Key terms of the proposed resolution

- Approval of members is sought, by way of a special resolution, for shifting of the registered office of the Company from Flat No. 401, VVN Residency, 40A Ashok Nagar, Ashok Nagar, West Godavari, Eluru – 534002, Andhra Pradesh to 501, 5th Floor, A Wing, Navkar Chambers, Opp. Star Plus, Marol Naka Andheri Kurla Road, Andheri East, Marol Naka, Mumbai – 400059, Maharashtra.
- Consequential alteration of Clause 2/II of the Memorandum of Association of the Company to reflect the State of Maharashtra as the State in which the registered office of the Company is situated.
- The shift is subject to the approval of the Central Government (Regional Director), Ministry of Corporate Affairs, and such other approvals, consents, sanctions and permissions as may be necessary from appropriate regulatory and statutory authorities.
- Any one of the Directors, or the Company Secretary and Compliance Officer of the Company, is severally authorised to negotiate, finalise and execute the leave and license agreement, if any, with the owner of the proposed registered office premises.

- Any one of the Directors, or the Company Secretary and Compliance Officer of the Company, is severally authorised to appoint professionals to appear before, and represent the Company before, the Central Government (Regional Director), Ministry of Corporate Affairs, and to delegate authority to other professionals as may be required, and to sign and file the requisite statutory forms and applications with the Regional Director and the Registrar(s) of Companies.
- The authorised persons are further empowered to do all such acts, deeds and things and to execute all such documents as may be necessary, proper, desirable or expedient to give effect to the aforesaid resolutions, and to settle any question, difficulty or doubt that may arise in this regard.

Upon the proposed shift becoming effective, the Company will be transferred from the jurisdiction of the Registrar of Companies, Andhra Pradesh to the jurisdiction of the Registrar of Companies, Maharashtra. The shift will not affect the rights of the members, creditors or other stakeholders of the Company, and the Company will continue to carry on its business and operations without any change other than the location of its registered office.

None of the Directors, Key Managerial Personnel of the Company, and their relatives, are, in any way, concerned or interested, financially or otherwise, in the proposed resolution, except to the extent of their shareholding, if any, in the Company.

The Board recommends the resolution set out at Item No. 15 of the Notice for approval of the members as a Special Resolution.

Item no. 16: To approve overall limit for investments by Non-Resident Indians (NRIs) and Overseas Citizens of India (OCIs) in the paid-up equity share capital of the Company

Under the Foreign Exchange Management (Non-Debt Instruments) Rules, the aggregate investment cap for Non-Resident Indians (NRIs) and Overseas Citizens of India (OCIs) via the secondary portfolio route stands at a statutory limit of 24% of the paid-up equity capital of a listed Indian company. To ensure clear governance tracking, provide optimal flexibility for strategic global allocations, and align strictly with corporate capital restructuring benchmarks, the Company seeks explicit confirmation of this investment headroom at the 24% benchmark. This ensures transparency in monitoring global individual retail ownership under the automated caution alerts mapped by the Reserve Bank of India.

None of the Directors, Key Managerial Personnel of the Company, and their relatives, are, in any way, concerned or interested, financially or otherwise, in the proposed resolution, except to the extent of their shareholding, if any, in the Company.

The Board recommends the resolution set out at Item No. 16 of the Notice for approval of the members as a Special Resolution.

ADDITIONAL DISCLOSURE

Details of the Director (including Managing Director) seeking appointment in pursuance of Regulations 36(3) of the Listing Regulations and Secretarial Standard - 2 on General Meetings, are as follows:

For Item No. 2

Name of Director	Mr. Padmanaban Krishnamoorthy
DIN	111548883
Date of Birth / Age	22-07-1961 / 64 years
Date of first appointment on the Board	January 19, 2026
Experience (including expertise in specific functional area) / Brief Resume	Mr. Padmanaban Krishnamoorthy is holding a Degree in Master of Commerce from Annamalai University, certificate from Institute of Chartered Financial Analyst of India and a certificate from Cost and Works Accountants of India. He has extensively travelled covering Middle East and Africa and some part of Far east and have active business relationship with 15 plus countries. Developed in

	expertise in handling logistics and selling to customers spreading across multiple regions in the world, managing finance and cash flow and handling banking facilities efficiently since 2007. 1st generation entrepreneur and developed the existing business from the scratch. Handling offices in multiple countries to ensure business development.
Qualifications	Post graduate
Terms and conditions of appointment or re-appointment	Appointed as Non-Executive Director and Chairman of the Company who is liable to retire by rotation
Relationship between Directors, Manager and other Key Managerial Personnel inter se	He is Husband of Ms. V. Varkalakshmi who is Non-Executive Director of the Company.
Directorships held in other companies (excluding foreign companies)	Nil
Committee position held in other companies	Nil
Remuneration	Nil
Details of remuneration sought to be paid	Sitting fees as per the provisions of the Companies Act, 2013
Resignation from Listed Entities in past three years	Nil
No. of Meetings of the Board attended during the financial year 2025 – 2026	Nil
No. of shares held in the Company.	80,70,400 equity shares

By Order of the Board
For CCME Global Limited
(Formerly known as Genesis IBRC India Limited)

Place: Mumbai
Date: 29-08-2026

Sd/-
POONAM CHATURVEDI
Managing Director
DIN: 05163733