

ADDENDUM CUM CORRIGENDUM TO THE LETTER OF OFFER

'This document is important and requires your immediate attention'

The Addendum cum Corrigendum to the Letter of Offer is being sent to you as a Public Shareholder of M/s Genesis IBRC India Limited. If you require any clarifications about the action to be taken, you may consult your stockbroker or investment consultant or Manager or the Registrar. In case you have recently sold your Equity Shares, please hand over the Letter of Offer and the accompanying form of acceptance-cum-acknowledgement and transfer deed to the member of the stock exchange through whom the said sale was effected.

OPEN OFFER BY				
Name	Acquirers	Address	Contact Details	Email Address
Mr. Padmanaban Krishnamoorthy	Acquirer 1	A6, 1st Floor, Trinity Complex, 110, 4th Avenue, Ashok Nagar, Chennai - 600083, Tamil Nadu, India and presently residing at Flat 304, Block A, Al Kifaf Residence, Opposite Burjuman Mall, PO Box 296014, Dubai, UAE.	+971-506559654	paddu36@eim.ae
Ms. V Varalakshmi	Acquirer 2	A6, 1st Floor, Trinity Complex, 110, 4th Avenue, Ashok Nagar, Chennai - 600083, Tamil Nadu, India and presently residing at Flat 304, Block A, Al Kifaf Residence, Opposite Burjuman Mall, PO Box 296014, Dubai, UAE.	+971-501742643	lakshmiap392@gmail.com

There is no person acting in concert for this Offer.

OPEN OFFER FOR ACQUISITION OF UP TO 26,40,039 OFFER SHARES REPRESENTING 20.31%* OF THE VOTING CAPITAL OF GENESIS IBRC INDIA LIMITED FROM ITS PUBLIC SHAREHOLDERS AT AN OFFER PRICE OF ₹7.00/-, PAYABLE IN CASH, BY MR. PADMANABAN KRISHNAMOORTHY (ACQUIRER 1), AND MS. V VARALAKSHMI (ACQUIRER 2), COLLECTIVELY REFERRED TO AS THE ACQUIRERS, PURSUANT TO AND IN COMPLIANCE WITH THE PROVISIONS OF REGULATIONS 3(1) AND 4 OF THE SECURITIES AND EXCHANGE BOARD OF INDIA (SUBSTANTIAL ACQUISITION OF SHARES AND TAKEOVERS) REGULATIONS, 2011, AS AMENDED.

NOTE: *IN ACCORDANCE WITH REGULATION 7 (1) OF THE SEBI (SAST) REGULATIONS, AN OPEN OFFER IS MANDATED FOR AT LEAST 26.00% OF THE TOTAL SHARES OF THE TARGET COMPANY. HOWEVER, AS ON THE DATE OF THIS PUBLIC ANNOUNCEMENT, THE SHAREHOLDING OF THE PUBLIC SHAREHOLDERS OF THE TARGET COMPANY (EXCLUDING SELLING PUBLIC SHAREHOLDERS), IS 20.31% OF THE VOTING SHARE CAPITAL OF THE TARGET COMPANY, THEREFORE THE OFFER SHARES REPRESENT 20.31% OF THE VOTING SHARE CAPITAL OF THE TARGET COMPANY.

TO THE PUBLIC SHAREHOLDERS OF

GENESIS IBRC INDIA LIMITED

Corporate Identification Number: L47733AP1992PLC107068;

Registered Office: Flat no 401, VVN Residency, 40 A, Ashok Nagar, West Godavari, Eluru - 534002, Andhra Pradesh, India;

Contact Number: +91-8829-256599/ +91 96111-22386; **Email Address:** csgenesisiil@gmail.com; **Website:** www.genesisiiil.com;

- This Offer is being made by Acquirers, in pursuance of the provisions of Regulations 3 (1) and 4 of the SEBI (SAST) Regulations, for substantial acquisition of Equity Shares and voting share capital accompanied with change in control and management of the Target Company.
- This Offer is not conditional upon a minimum level of acceptance and is not a conditional offer under Regulation 19 of the SEBI (SAST) Regulations.
- There has been no competing offer for this Offer.**
- As on the date of this Letter of Offer, there are no statutory approval(s) required to acquire Equity Shares that are validly tendered pursuant to this Offer. However, if any other statutory or governmental approval(s) are required or become applicable later before closure of the Tendering Period, this Offer shall be subject to such statutory approvals and Acquirers shall make the necessary applications for such statutory approvals and this Offer would also be subject to such other statutory or other governmental approval(s). Where any statutory or other approval extends to some but not all the Public Shareholders, Acquirers shall have the option to make payment to such Public Shareholders in respect of whom no statutory or other approvals are required to complete this Offer.
- The marketable lot for the Equity Shares for the purpose of this Offer shall be 1 only.
- The Offer Price and/ or the Offer Size may be subject to upward revision, if any, pursuant to the provisions of Regulation 18 (4) of the SEBI (SAST) Regulations, at any time prior to commencement of the last 1 Working Day prior to the Tendering Period i.e., Tuesday, November 25, 2025, and the same would also be informed by way of a public announcement in the Newspapers. Where Acquirers have acquired any Equity Shares during the Offer Period at a price higher than the Offer Price, the Offer Price shall stand revised to the highest price paid for such acquisition in accordance with the provisions of Regulation 8(8) of the SEBI (SAST) Regulations. However, Acquirers shall not acquire any Equity Shares after the 3rd Working Day prior to the commencement of the Tendering Period, and until the expiry of the Tendering Period. In the event of such revision, Acquirers shall: (i) make corresponding increase to the Escrow Amount; (ii) make a public announcement in the same newspapers in which the Detailed Public Statement was published; and (iii) simultaneously with the issue of such public announcement, inform SEBI, BSE Limited, and the Target Company at its registered office of such revision. Such revised Offer Price shall be payable by Acquirers for all the Offer Shares validly tendered during the Tendering Period of this Offer.
- The Offer Price of this Open Offer is less than the face value of the equity shares of the Target Company.
- The Acquirers in terms of Regulation 23 of SEBI (SAST) Regulations, this Offer shall not be withdrawn except under the following circumstances: (a) If statutory approvals required for this Offer or for acquisition of Sale Shares as stipulated under the Share Purchase Agreement (which attracted the obligation to make an open offer under SEBI (SAST) Regulations) are refused, provided these requirements for approval have been disclosed in the Detailed Public Statement and the Letter of Offer; (b) Any Acquirer, being a natural person, has died; (c) Any condition stipulated in the Share Purchase Agreement for acquisition of the Sale Shares attracting the obligation to make the Open Offer (as specifically addressed under Paragraph 3.1.7.1. under the section 3.1. titled as 'Background of the Offer' under Paragraph 3 titled as 'Details of the Offer' on page 5 of the Letter of Offer) are not met for reasons outside the reasonable control of the Acquirers, and such Share Purchase Agreement is rescinded, subject to such conditions having been specifically disclosed in the Detailed Public Statement and this Letter of Offer; (d) Such circumstances as in the opinion of SEBI, merit withdrawal. If the Offer is withdrawn, Acquirers through the Manager, shall within 2 Working Days by an announcement in the Newspapers, in accordance with the provisions of Regulation 23 (2) of the SEBI (SAST) Regulations and such announcement shall be sent to SEBI, BSE Limited, and the Target Company at its registered office.
- Public Shareholders, who have accepted this Offer by tendering the requisite documents in terms of the Offer Documents, shall not be entitled to withdraw such acceptance during the Tendering Period.
- The procedure for acceptance is set out in Paragraph 9 titled as 'Procedure for Acceptance and Settlement of the Offer' at page 6 of this Letter of Offer.
- The Offer Documents would also be available on SEBI's website accessible at www.sebi.gov.in, BSE's website accessible at www.bseindia.com, Manager's website accessible at www.swarajshares.com, and Registrar's website accessible at www.irg@integratedindia.in

For capitalized terms, refer to the Paragraph titled 'Definitions and Abbreviations' beginning on page 5 of this Letter of Offer.

All future correspondences should be addressed to the Manager/ Registrar at the address mentioned below:

 SWARAJ SHARES & SECURITIES PVT LTD MANAGER TO THE OFFER Swaraj Shares and Securities Private Limited Principal Place of Business: 505/506, 5th Floor, 93 Palladian Building, Next To Andheri Rambaug CHSL, Mahakali Caves Road Near Gurunanak School, Andheri East, Mumbai - 400093, Maharashtra, India Contact Number: +91-22-69649999 E-mail Address: takeover@swarajshares.com Investor grievance Email Address: investor.relations@swarajshares.com Website: www.swarajshares.com Contact Person: Pankita Patel/ Prajna Naik	 INTEGRATED CORPORATE SOLUTIONS SIMPLIFIED REGISTRAR TO THE OFFER Integrated Registry Management Services Private Limited No. 30, Ramana Residency, 4th Cross, Sampige Road, Malleswaram, Bangalore - 560003, Karnataka, India Contact Number: +91-80-23460815-818 Email Address: irg@integratedindia.in Website: www.integratedregistry.in Contact Person: Mr. J Gopinath
OFFER OPENING DATE	OFFER CLOSING DATE
WEDNESDAY, NOVEMBER 26, 2025	TUESDAY, DECEMBER 09, 2025

SCHEDULE OF THE MAJOR ACTIVITIES RELATING TO THIS OFFER

The schedule of major activities under the Offer is set out below:

Activity	Tentative Schedule (as specified under the Draft Letter of Offer) (Day and Date)	REVISED SCHEDULE (UPON RECEIPT OF SEBI OBSERVATION LETTER) (DAY AND DATE)
Date of issue of the Public Announcement	Thursday, March 06, 2025	THURSDAY, MARCH 06, 2025
Date for publication of Detailed Public Statement in the newspapers	Wednesday, March 12, 2025	WEDNESDAY, MARCH 12, 2025
Date for filing of the Draft Letter of Offer with SEBI	Thursday, March 20, 2025	THURSDAY, MARCH 20, 2025
Last date for public announcement for a Competing Offer ⁽¹⁾	Friday, April 04, 2025	FRIDAY, APRIL 04, 2025
Date for receipt of SEBI observations on the Draft Letter of Offer	Tuesday, April 15, 2025	MONDAY, NOVEMBER 10, 2025
Identified Date ⁽²⁾	Thursday, April 17, 2025	WEDNESDAY, NOVEMBER 12, 2025
Last date by which the Letter of Offer after duly incorporating SEBI's comments to the Draft Letter of Offer, is required to be dispatched to the Public Shareholders whose names appear on the register of members on the Identified Date	Friday, April 25, 2025	WEDNESDAY, NOVEMBER 19, 2025
Last Date by which the committee of the independent directors of the Target Company shall give its recommendation on the Offer to the Public Shareholders	Wednesday, April 30, 2025	MONDAY, NOVEMBER 24, 2025
Last date for upward revision of the Offer price/ Offer size	Friday, May 02, 2025	TUESDAY, NOVEMBER 25, 2025
Last date of publication of the Offer opening public announcement, announcing the schedule of activities of this Offer, status of statutory and other approvals, if any, and procedure for tendering acceptances, in the newspapers in which the Detailed Public Statement has been published	Friday, May 02, 2025	TUESDAY, NOVEMBER 25, 2025
Date of commencement of Tendering Period ('Offer Opening Date')	Monday, May 05, 2025	WEDNESDAY, NOVEMBER 26, 2025
Date of expiry of Tendering Period ('Offer Closing Date')	Monday, May 19, 2025	TUESDAY, DECEMBER 09, 2025
Date by which all requirements including payment of consideration, rejection/acceptance and return of Equity Shares to the Public Shareholders of the Target Company whose Equity Shares have been rejected in this Offer ⁽³⁾	Monday, June 02, 2025	TUESDAY, DECEMBER 23, 2025
Last date for publication of the post-Open Offer public announcement in the Newspapers ⁽³⁾	Thursday, June 12, 2025	TUESDAY, DECEMBER 31, 2025
Last date for filing the post-Offer report with SEBI ⁽³⁾	Thursday, June 12, 2025	WEDNESDAY, DECEMBER 31, 2025

Note:

- (1) *There has been no competing offer for this Offer.*
- (2) *Identified Date is only for the purpose of determining the Public Shareholders as on such date to whom the Letter of Offer would be sent in accordance with the SEBI (SAST) Regulations. It is clarified that all the Public Shareholders (even if they acquire Equity Shares and become shareholders of the Target Company after the Identified Date) are eligible to participate in this Offer any time during the Tendering Period.*
- (3) *The action set out above may be completed prior to their corresponding dates subject to compliance with the SEBI (SAST) Regulations.*

ADDENDUM CUM CORRIGENDUM TO THE LETTER OF OFFER

(ISSUED PURSUANT TO SEBI DIRECTIONS ON ACQUISITION OF OFFER SHARES THROUGH THE TENDER OFFER METHOD)

THIS ADDENDUM CUM CORRIGENDUM TO THE LETTER OF OFFER IS BEING ISSUED TO INCORPORATE THE DIRECTIONS RECEIVED FROM SECURITIES AND EXCHANGE BOARD OF INDIA, TO AMEND THE SECTION TITLED ‘PROCEDURE FOR ACCEPTANCE AND SETTLEMENT OF THE OFFER’ OF THE LETTER OF OFFER, SPECIFICALLY REGARDING THE REQUIREMENT THAT THE ACQUISITION OF THE OFFER SHARES SHALL BE UNDERTAKEN IN ACCORDANCE WITH THE ‘TENDER OFFER METHOD’ PRESCRIBED BY SEBI, IN ACCORDANCE WITH THE SEBI MASTER CIRCULAR FOR THE SEBI (SAST) REGULATIONS BEARING REFERENCE NUMBER SEBI/HO/CFD/POD-1/P/CIR/2023/31 DATED FEBRUARY 16, 2023. THIS ADDENDUM SHALL BE READ IN CONJUNCTION WITH, AND SHALL FORM AN INTEGRAL PART OF, THE LETTER OF OFFER. SEBI’S DIRECTIONS STATED DISCLOSURE AND INCLUSION OF THE FOLLOWING INFORMATION AS SET OUT BELOW:

- a) SEBI VIDE ITS EMAIL DATED SEPTEMBER 26, 2025 DIRECTED THE MANAGER TO THE OFFER AS FOLLOWS: “.....W.R.T. ACQUISITION OF SHARES FROM THE TENDERING PUBLIC SHAREHOLDERS, SINCE ACQUIRER HAS NOT ACQUIRED CONTROL IN THE TARGET COMPANY, IN VIEW OF SCHEDULE I OF THE FOREIGN EXCHANGE MANAGEMENT (NON-DEBT INSTRUMENTS) (AMENDMENT) RULES, 2019, MB IS ADVISED TO ENSURE THAT THE ACQUIRER WILL ACQUIRE THE OFFER SHARES IN ACCORDANCE WITH THE ‘TENDER OFFER METHOD’ PRESCRIBED BY SEBI, IN ACCORDANCE WITH THE SEBI MASTER CIRCULAR FOR THE SEBI (SAST) REGULATIONS BEARING REFERENCE NUMBER SEBI/HO/CFD/POD-1/P/CIR/2023/31 DATED FEBRUARY 16, 2023. YOU ARE ADVISED TO CONFIRM THE ABOVE, AND APPROPRIATELY DISCLOSE IT IN THE DLOF.”**
- b) SEBI, VIDE ITS LETTER DATED NOVEMBER 10, 2025, DIRECTED THE MANAGER TO THE OFFER TO ENSURE THAT THE ACQUIRER WILL ACQUIRE THE OFFER SHARES IN ACCORDANCE WITH THE ‘TENDER OFFER METHOD’ PRESCRIBED BY SEBI AS PER THE ABOVE-REFERENCED MASTER CIRCULAR.**
- c) HOWEVER, THE CLAUSE 9 ON PAGE 43 OF THE LETTER OF OFFER INTER ALIA MENTIONS THAT THE OPEN OFFER WILL BE IMPLEMENTED THROUGH THE STOCK EXCHANGE MECHANISM MADE AVAILABLE BY BSE LIMITED IN THE FORM OF A SEPARATE WINDOW.**
- d) IN VIEW OF THE ABOVE, IT MAY BE NOTED THAT SINCE ACQUIRER HAS NOT ACQUIRED CONTROL IN THE TARGET COMPANY, IN VIEW OF SCHEDULE I OF THE FOREIGN EXCHANGE MANAGEMENT (NON-DEBT INSTRUMENTS) (AMENDMENT) RULES, 2019, THE ACQUIRER WILL ACQUIRE THE OFFER SHARES IN ACCORDANCE WITH THE ‘TENDER OFFER METHOD’ PRESCRIBED BY SEBI, IN ACCORDANCE WITH THE SEBI MASTER CIRCULAR FOR THE SEBI (SAST) REGULATIONS BEARING REFERENCE NUMBER SEBI/HO/CFD/POD-1/P/CIR/2023/31 DATED FEBRUARY 16, 2023.**

THE LETTER OF OFFER SHALL BE READ TOGETHER WITH THIS ADDENDUM CUM CORRIGENDUM TO THE LETTER OF OFFER, AND ALL CHANGES INTRODUCED THROUGH THIS ADDENDUM CUM CORRIGENDUM TO THE LETTER OF OFFER SHALL BE DEEMED TO FORM AN INTEGRAL PART OF THE LETTER OF OFFER. FOR CAPITALIZED TERMS USED HEREINAFTER, PLEASE REFER TO THE ‘DEFINITIONS’ SET OUT AT PAGE 8 OF THE LETTER OF OFFER.

RISK FACTORS

B. Risks relating to this Offer

The following sub-paragraphs of the Letter of Offer are hereby replaced in their entirety and shall be read as follows:

3. Accordingly, there is no assurance that all the Equity Shares tendered by the Public Shareholders in this Offer will be accepted.
10. Public Shareholders should note that Equity Shares, once tendered through the Form of Acceptance-cum-Acknowledgement in the Open Offer, cannot be withdrawn by the Public Shareholders, even if the acceptance of their Equity Shares in this Open Offer and payment of consideration are delayed. The tendered Equity Shares and documents will be held in trust by the Registrar to the Offer until such time as the process of acceptance of tenders and the payment of consideration is complete. The Public Shareholders will not be able to trade in such Equity Shares which have been tendered in the Open Offer during such period, even if the acceptance of the Equity Shares in this Offer and/or payment of consideration are delayed. During such period, there may be fluctuations in the market price of the Equity Shares. Neither the Acquirers nor the Manager to the Offer make any assurance with respect to the market price of the Equity Shares, both during the period that the Open Offer is open and upon completion of the Open Offer, and each of them disclaim any responsibility with respect to any decision taken by the Public Shareholders with respect to whether or not to participate in the Open Offer. The Public Shareholders will be solely responsible for their decisions regarding their participation in this Open Offer.

The following sub-paragraph is hereby inserted and shall be read together with, and form an integral part of, the other sub-paragraphs mentioned in the Letter of Offer:

16. The Acquirers are not persons resident in India under applicable Indian foreign exchange control regulations. In accordance with the comments specified under the SEBI Observation letter bearing reference number 'SEBI/HO/CFD/CFD-RAC-DCR2/P/OW/2025/0000028475/1' dated Monday, November 10, 2025, the Acquirers will acquire the Offer Shares through the 'off-market' route in accordance with the "tender offer method" prescribed by SEBI, in accordance with paragraph 2 of Chapter 4 of the SEBI Master Circular.

1. DEFINITIONS AND ABBREVIATIONS

The following definitions are hereby inserted and shall be read together with the definitions appearing on page 8 of the Letter of Offer:

Abbreviations	Particulars
DIS	Delivery Instruction Slips.
NDI Rules	Foreign Exchange Management (Non-debt Instruments) Rules, 2019, as amended from time to time, issued under the FEMA.
SEBI Master Circular	SEBI master circular SEBI/HO/CFD/PoD-1/P/CIR/2023/31 dated 16 February 2023.

3. DETAILS OF THIS OFFER

3.2 Details of the proposed Offer

The following sub-paragraph is hereby inserted and shall be read together with, and form an integral part of, the other sub-paragraphs mentioned in the Letter of Offer:

- 3.2.21. The Public Shareholders who tender their Equity Shares in this Open Offer shall ensure that the Equity Shares are clear from all liens, charges and encumbrances. The Offer Shares will be acquired, subject to such Offer Shares being validly tendered in the Open Offer, together with all the rights attached thereto, including all the rights to dividends, bonuses and right offers declared thereof and in accordance with the terms and conditions set forth in the Letter of Offer, and the tendering Public Shareholders shall have obtained all necessary consents required by them to tender the Offer Shares.
- 3.2.22. All Public Shareholders (including resident or non-resident shareholders) must obtain all requisite approvals required, if any, to tender the Offer Shares (including without limitation, the approval from the RBI) held by them, in the Offer and submit such approvals, along with the other documents required to accept this Offer. In the event such approvals are not submitted, the Acquirers reserve the right to reject such Equity Shares tendered in this Offer. Further, if the holders of the Equity Shares who are not persons resident in India had required any approvals (including from the RBI, or any other regulatory body) in respect of the Equity Shares held by them, they will be required to submit such previous approvals, that they would have obtained for holding the Equity Shares, to tender the Offer Shares held by them, along with the other documents required to be tendered to accept this Offer. In the event such approvals are not submitted, the Acquirers reserve the right to reject such Offer Shares.

8. TERMS AND CONDITIONS OF THE OFFER

The following sub-paragraph is hereby inserted and shall be read together with, and form an integral part of, the other sub-paragraphs mentioned above:

- 8.17. The Acquirers are not persons resident in India under applicable Indian foreign exchange control regulations. In accordance with the comments specified under the SEBI Observation letter bearing reference number 'SEBI/HO/CFD/CFD-RAC-DCR2/P/OW/2025/0000028475/1' dated Monday, November 10, 2025, the Acquirers will acquire the Offer Shares through the 'off-market' route in accordance with the "tender offer method" prescribed by SEBI, in accordance with paragraph 2 of Chapter 4 of the SEBI Master Circular. Accordingly, securities transaction tax will not be applicable to the Equity Shares accepted in this Offer and the Public Shareholders whose Equity Shares have been validly tendered and accepted may be subject to applicable capital gains tax. The Public Shareholders are advised to consult their respective tax advisors for assessing the tax liability, pursuant to this Offer, or in respect of other aspects such as the treatment that may be given by their respective assessing officers in their case, and the appropriate course of action that they should take.

9. PROCEDURE FOR ACCEPTANCE AND SETTLEMENT OF THE OFFER

The information specified under the Paragraph titled as ‘Procedure For Acceptance And Settlement Of The Offer’ of the Letter of Offer are hereby replaced in their entirety and shall be read as follows:

- 9.1. All Public Shareholders, registered or unregistered, holding Equity Shares in dematerialised form or physical form, are eligible to participate in this Offer at any time during the Tendering Period i.e., the period from Offer Opening Date to Offer Closing Date.
- 9.2. This Addendum cum Corrigendum to the Letter of Offer specifying the detailed terms and conditions of the Open Offer will be mailed to all the Public Shareholders whose names appear in the register of members of the Target Company as at the close of business hours on the Identified Date. Accidental omission to dispatch the Letter of Offer and this Addendum cum Corrigendum to the Letter of Offer to any Public Shareholder to whom the Offer is made or non-receipt or delayed receipt of the Letter of Offer and this Addendum cum Corrigendum to the Letter of Offer by such Public Shareholder, shall not invalidate the Open Offer.
- 9.3. The Open Offer is made to the Public Shareholders as defined in the Letter of Offer. While the Letter of Offer along with Form of Acceptance-cum-Acknowledgement has been sent (through electronic mode or physical mode) to all the Public Shareholders of the Target Company, and this Addendum cum Corrigendum to the Letter of Offer will be sent (through electronic mode or physical mode) to all the Public Shareholders of the Target Company, whose names appear on the register of members of the Target Company and the records of the respective Depositories at the close of business hours on the Identified Date, all Public Shareholders holding Equity Shares are eligible to participate in the Open Offer at any time during the Tendering Period.
- 9.4. Public Shareholder may participate in the Offer by tendering the Equity Shares in the Offer as per the procedure mentioned in the Addendum cum Corrigendum to the Letter of Offer and the enclosed Form of Acceptance-cum-Acknowledgement.
- 9.5. The Acquirers are not persons resident in India under applicable Indian foreign exchange control regulations. In accordance with the comments specified under the SEBI Observation letter bearing reference number ‘SEBI/HO/CFD/CFD-RAC-DCR2/P/OW/2025/0000028475/1’ dated Monday, November 10, 2025, the Acquirers will acquire the Offer Shares through the ‘off-market’ route in accordance with the “tender offer method” prescribed by SEBI, in accordance with paragraph 2 of Chapter 4 of the SEBI’s Master Circular SEBI/HO/CFD/PoD-1/P/CIR/2023/31 dated 16 February 2023. Accordingly, securities transaction tax will not be applicable to the Equity Shares accepted in this Offer and the Public Shareholders whose Equity Shares have been validly tendered and accepted may be subject to applicable capital gains tax.
- 9.6. There are no statutory or other approvals required for implementing the Offer. If any statutory approvals are required or become applicable prior to completion of the Offer, the Offer would be subject to the receipt of such statutory approvals. For further details, kindly refer to Paragraph 8.15. titled as ‘Statutory Approvals and conditions of the Offer’ on page 41 of the Letter of Offer. The Acquirers intend to complete all formalities, including the payment of consideration within a period of 10 Working Days from the closure of the Tendering Period as provided under Regulation 21(1) of the SEBI (SAST) Regulations, provided that where the Acquirers are unable to make the payment to the Public Shareholders who have accepted the Offer before the said period of 10 Working Days due to non-receipt of such approvals, SEBI may, if satisfied that non-receipt of such approvals was not due to any wilful default or neglect of the Acquirers or failure of the Acquirers to diligently pursue the applications for such approvals (where applicable), grant extension of time for the purpose, subject to the Acquirers agreeing to pay interest to the Public Shareholders for delay beyond such 10 Working Days period, as may be specified by SEBI from time to time.
- 9.7. For the purpose of the Offer, a special escrow depository account in the name and style of “GENESIS-OPEN OFFER ESCROW DEMAT ACCOUNT” (“**Open Offer Escrow Demat Account**”) has been opened with Nikunj Stock Brokers Limited as the depository participant in National Securities Depository Limited. The depository participant identification number is IN302994 and the client identification number is 10124787.

- 9.8. The eligible Public Shareholders of the Target Company, who wish to avail of and accept the Offer, can deliver duly filled and signed Form of Acceptance-cum-Acknowledgement along with all the relevant documents (envelope should be super-scribed “Genesis IBRC India Limited – Open Offer”) at the address mentioned below in accordance with the procedure as set out in the Letter of Offer on or before the closure of Tendering Period.

City	Contact person	Address	Contact Number	E-mail Address	Mode of delivery
Bangalore	Mr. J. Gopinath	30 Ramana Residency, 4th Cross Sampige, Malleswaram, Bengaluru - 560003	080 - 23460815/16/17/18	irg@integratedindia.in	Hand delivery/ courier/ registered post

Note: Business Hours: Monday to Friday between 10.00 am to 5.00 pm, except Saturdays, Sundays and public holidays.

- 9.9. In case of non-receipt of the Letter of Offer and/or this Addendum cum Corrigendum to the Letter of Offer, an unregistered shareholder may download the same from the SEBI website or obtain a copy of the same from the Manager to the Offer or Registrar to the Offer. Share Certificate(s), Transfer Deed(s), Form of Acceptance-cum-Acknowledgement should not be sent to the Acquirer, the Target Company or the Manager to the Offer.
- 9.10. Applicants who cannot hand deliver their documents at the collection centre referred to above, may send the same by speed post with acknowledgement due or by courier, at their own risk and cost, to the Registrar to the Offer at its address.
- 9.11. Public Shareholders who have acquired the Equity Shares but whose names do not appear in the records of the Depositories on the Identified Date or those who have not received the Letter of Offer and/or this Addendum cum Corrigendum to the Letter of Offer, may participate in this Open Offer by submitting an application on a plain paper giving details set out below and in the Letter of Offer and/or this Addendum cum Corrigendum to the Letter of Offer. In the alternate, such holders of the Equity Shares may apply in the Form of Acceptance-cum Acknowledgement in relation to this Open Offer that is annexed this Addendum cum Corrigendum to the Letter of Offer, which may also be obtained from the SEBI website (www.sebi.gov.in) or from the Registrar to the Open Offer. No indemnity is required from unregistered shareholders. The application is to be sent to the Registrar to the Open Offer at any of the collection centres that shall be mentioned in the Letter of Offer, so as to reach the Registrar to the Open Offer during business hours on or before 5.00 p.m. on the date of closure of the tendering period of this Open Offer, together with:
- 9.11.1. The Depository Participant (“DP”) name, DP ID, account number together with a photocopy or counterfoil of the delivery instruction slip in “off-market” mode duly acknowledged by the DP for transferring the Equity Shares to the Open Offer Escrow Demat Account, as per the details given below:

Name of the Depository Participant	Nikunj Stock Brokers Limited
DP-ID	IN302994
Client-ID	10124787
PAN	AABCN6492M
Account Name	GENESIS-OPEN OFFER ESCROW DEMAT ACCOUNT
Depository	National Securities Depository Limited
Mode of Instruction	Off Market

Note: Public Shareholders having their beneficiary account with Central Depository Services Limited must use the inter-depository delivery instruction slip for the purpose of crediting their equity shares in favour of the Open Offer Escrow Demat Account.

- 9.11.2. Public Shareholders have to ensure that their Equity Shares are credited in the above mentioned Open Offer Escrow Demat Account before the closure of the Tendering Period of the Open Offer. Dematerialized Equity Shares not credited to the above Open Offer Escrow Demat Account on or before the closure of Tendering Period is liable to be rejected.
- 9.11.3. In case of non-receipt of the required documents, but receipt of the equity shares in the Open Offer Escrow Demat Account, the Open Offer may be deemed to have been accepted by the eligible Public Shareholder.
- 9.11.4. Pursuant to SEBI circular dated 27 August 2020 bearing reference number SEBI/HO/MIRSD/DOP/CIR/P/2020/158, with effect from 1 November 2020, SEBI has made it mandatory for all shareholders holding shares in dematerialized form to authenticate their off-market transaction requests through the one-time password (“OTP”) authentication method, pursuant to the submission of their delivery instruction slip with the DP. All Public Shareholders shall generate and submit the OTP

(based on the link provided by the Depository to the Public Shareholder by way of e mail/SMS) to authenticate the off-market transaction(s). Public Shareholders are requested to authenticate their transaction as soon as they receive the intimation from the Depository to avoid failure of delivery instruction. Kindly note that no transaction will be processed by the Depositories unless the same is authenticated by the Public Shareholder through the abovementioned OTP method.

- 9.12. Form of Acceptance-cum-Acknowledgement of dematerialized Equity Shares not credited to the above Open Offer Escrow Demat Account on or before the closure of Tendering Period is liable to be rejected. Beneficial owners are therefore requested to tender the delivery instructions at least 2 Working Days prior to the date of closing of the Tendering Period. For each delivery instruction, the beneficial owner should submit a separate Form of Acceptance-cum-Acknowledgement as enclosed in the Addendum cum Corrigendum to the Letter of Offer.
- 9.13. Documents to be delivered by all eligible Public Shareholders holding Equity Shares in the dematerialised form:
 - 9.13.1. Form of Acceptance-cum-Acknowledgement duly completed and signed in accordance with the instructions contained therein by all the beneficial holders of the Equity Shares, as per the records of the Depository Participant.
 - 9.13.2. Photocopy of the Delivery Instruction in “off-market” mode or counterfoil of the delivery instruction slip in “off-market” mode, duly acknowledged by the DP, in favour of the Open Offer Escrow Demat Account.
 - 9.13.3. Please note the following:
 - 9.13.3.1. For each delivery instruction, the beneficial owner should submit a separate Form of Acceptance-cum-Acknowledgment.
 - 9.13.3.2. The Registrar to the Offer is not bound to accept those acceptances, for which corresponding Equity Shares have not been credited to the above Open Offer Escrow Demat Account or for Equity Shares that are credited in the above Open Offer Escrow Demat Account but the corresponding Form of Acceptance-cum-Acknowledgment has not been received as on the date of closure of the Offer.
- 9.14. Non-resident eligible Public Shareholders should, in addition to the above, enclose copy(ies) of any permission(s) received from the RBI or any other regulatory authority to acquire Equity Shares held by them in the Target Company. Erstwhile OCBs are requested to seek a specific approval of the RBI for tendering their Equity Shares in the Open Offer and a copy of such approval must be provided along with other requisite documents in the event that any eligible Public Shareholder who is an erstwhile OCB tenders its Equity Shares in the Open Offer. In case the above approvals from the RBI are not submitted, the Acquirers reserve the right to reject such Equity Shares tendered.
- 9.15. Eligible Public Shareholders who have sent the Equity Shares held by them for dematerialization need to ensure that the process of dematerialization is completed in time for the credit in the Open Offer Escrow Demat Account, to be received on or before the closure of the Tendering Period or else their application will be rejected.
- 9.16. Eligible Public Shareholders holding Equity Shares in dematerialized form are requested to issue the necessary standing instruction for the receipt of the credit, if any, in their DP account. Public Shareholders should ensure that their depository account is maintained until all formalities pertaining to the Open Offer are completed.
- 9.17. The procedure for tendering to be followed by Public Shareholders holding Equity Shares in the physical form is as detailed below:
 - 9.17.1. As per the provisions of Regulation 40(1) of the SEBI (LODR) Regulations and SEBI’s press release dated 3 December 2018, bearing reference no. PR 49/2018, requests for transfer of securities shall not be processed unless the securities are held in dematerialised form with a depository with effect from 1 April 2019. However, in accordance with the SEBI Master Circular, shareholders holding securities in physical form are allowed to tender shares in an open offer. Such tendering shall be as per the provisions of the SEBI (SAST) Regulations. Accordingly, Public Shareholders holding Equity Shares in physical form as well are eligible to tender their Equity Shares in this Open Offer as per the provisions of the SEBI (SAST) Regulations. Accordingly, the procedure for tendering to be followed by the Public Shareholders holding Equity Shares in the physical form is as detailed below.
 - 9.17.2. Eligible Public Shareholders who are holding physical Equity Shares and intend to participate in the Open Offer will be required to submit to the registered office of the Registrar to the Open Offer, Form of Acceptance-cum-Acknowledgement duly completed and signed in accordance with the instructions contained therein along with the complete set of documents for verification procedures to be carried out including: (i) original share certificate(s); (ii) valid share transfer form(s) duly filled and signed by the transferors (i.e., by all registered shareholders in same order and as per the specimen signatures registered with the Target Company) and duly witnessed at the appropriate place authorizing the transfer in favour of the

Target Company; (iii) self-attested copy of the shareholder's PAN Card; and (iv) any other relevant documents such as power of attorney, corporate authorization (including board resolution/specimen signature), notarized copy of death certificate and succession certificate or probated will, if the original shareholder has deceased, etc., as applicable.

9.17.3. In addition, if the address of the eligible Public Shareholder has undergone a change from the address registered in the register of members of the Target Company, the relevant eligible Public Shareholder would be required to submit a self-attested copy of address proof consisting of any one of the following documents:

9.17.3.1. valid Aadhar Card;

9.17.3.2. voter identity card; or

9.17.3.3. passport.

9.17.4. Eligible Public Shareholders holding physical Equity Shares should note that physical Equity Shares will not be accepted unless the complete set of documents is submitted. Acceptance of the physical Equity Shares for the Open Offer shall be subject to verification as per the SEBI (SAST) Regulations and any further directions issued in this regard.

9.17.5. Applicants may deliver their documents by speed post with due acknowledgement or by courier only, at their own risk and cost, to the Registrar to the Open Offer to the address specified in this paragraph, on or before the last date of the Tendering Period.

9.18. Equity Shares that are subject to any charge, lien or any other form of encumbrance are liable to be rejected in the Open Offer.

9.19. Applications in respect of Equity Shares that are the subject matter of litigation wherein the Public Shareholders of the Target Company may be prohibited from transferring such Equity Shares during the pendency of the said litigation are liable to be rejected if the directions/orders regarding such Equity Shares are not received together with the Equity Shares tendered under the Open Offer.

9.20. The eligible Public Shareholders should also provide all relevant documents which are necessary to ensure transferability of the Equity Shares in respect of which the application is being sent. Such documents may include, but are not limited to:

9.20.1. Duly attested death certificate and succession certificate/probate/letter of administration (in case of single eligible Public Shareholder) if the original eligible Public Shareholder has expired;

9.20.2. Duly attested power of attorney if any person apart from the eligible Public Shareholder has signed the acceptance form and/or transfer deed(s);

9.20.3. No objection certificate from any lender, if the Equity Shares in respect of which the acceptance is sent, were under any charge, lien or encumbrance;

9.20.4. In case of companies, the necessary corporate authorisation (including certified copy of board and/or general meeting resolution(s)); and

9.20.5. Any other relevant documents.

9.21. The application should be signed by all the shareholders as per the registration details available with the Target Company and should be sent to the Registrar to the Offer in an envelope clearly marked "**Genesis IBRC India Limited – Open Offer**".

9.22. The minimum marketable lot for the Equity Shares is 1 Equity Share.

9.23. The unaccepted documents in relation to transfer of Equity Shares, if any, would be returned by speed post or by ordinary post or courier at the eligible Public Shareholders sole risk. Unaccepted Equity Shares held in dematerialised form will be credited back to the eligible Public Shareholders depository account with the respective depository participant as per details received from their depository participant. It will be the responsibility of the eligible Public Shareholders to ensure that the unaccepted Equity Shares are accepted by their respective depository participants when transferred by the Registrar to the Open Offer. Eligible Public Shareholders holding Equity Shares in dematerialised form are requested to issue the necessary standing instruction for the receipt of the credit, if any, in their DP account. Eligible Public Shareholders should ensure that their depository account is maintained till all formalities pertaining to the Open Offer are completed.

- 9.24. The Registrar to the Open Offer will hold in trust the Form of Acceptance-cum-Acknowledgment, Equity Shares, and/or other documents on behalf of the eligible Public Shareholders of the Target Company who have accepted the Open Offer, until the warrants/cheques/drafts or payment mode through electronic mode for the consideration are dispatched and unaccepted share certificate/Equity Shares, if any, are dispatched/returned/ credited to the relevant eligible Public Shareholders. Public Shareholders of the Target Company who have sent their Equity Shares for transfer should submit Form of Acceptance-cum-Acknowledgement duly completed and signed, a copy of the letter sent to the Target Company (for transfer of said shares) and acknowledgement received thereon and a valid share transfer deed.
- 9.25. Unaccepted shares, share certificates, transfer deeds and other documents, if any, will be returned by speed post at the shareholders'/unregistered owners' sole risk to the sole/first shareholder. Unaccepted shares held in dematerialized form will be credited back to the beneficial owners' depository account with the respective depository participant as per the details furnished by the beneficial owner in the Form of Acceptance-cum-Acknowledgement.
- 9.26. The Target Company is authorized to split the share certificate and issue Letter of Confirmation ("LOC") for the unaccepted Equity Shares, in case the Equity Shares accepted are less than the Equity Shares tendered in the Open Offer by the Public Shareholders holding Equity Shares in the physical form. Any excess Equity Shares, in physical form, pursuant to proportionate acceptance/rejection will be returned to the Public Shareholders directly by the Registrar to the Offer through speed post. Unaccepted share certificate(s), transfer deed(s) and other documents, if any, will be returned by speed post at the registered Public Shareholders'/unregistered owners' sole risk to the sole/first Public Shareholder/unregistered owner.
- 9.27. Payment to those Public Shareholders whose tendered Equity Shares are found valid and in order and are approved by the Acquirers, will be done by obtaining the bank account details from the beneficiary position download to be provided by the depositories and the payment shall be processed with the said bank particulars, and not any details provided in the Form of Acceptance cum-Acknowledgment. The decision regarding (i) the acquisition (in part or full), of the Equity Shares tendered pursuant to the Open Offer, or (ii) rejection of the Equity Shares tendered pursuant to the Open Offer along with any corresponding payment for the acquired Equity Shares will be dispatched to the Public Shareholders by speed post or by ordinary post or courier as the case may be, at the Public Shareholder's sole risk. Equity Shares held in dematerialized form to the extent not acquired will be credited back to the respective beneficiary account with their respective DP as per the details furnished by the beneficial owners in the Form of Acceptance-cum-Acknowledgment.
- 9.28. For Public Shareholders, whose payment consideration is rejected/not credited through DC/NEFT/RTGS, due to technical errors or incomplete/incorrect bank account details, payment consideration in form of cheque/demand drafts/pay orders will be dispatched through dispatched through speed post or by ordinary post or courier at the Public Shareholder's sole risk. All cheques/demand drafts/pay orders will be drawn in the name of the first holder, in case of joint holder(s).
- 9.29. The Registrar to the Offer will hold in trust the share certificate(s), Form of Acceptance-cum Acknowledgement, transfer deed(s) and Equity Shares lying in credit of the Open Offer Escrow Demat Account on behalf of the shareholders of Target Company who have accepted the Open Offer, until the cheques/ drafts or payment made through electronic mode for the consideration and/ or the unaccepted Equity Shares/ share certificates are dispatched/ returned/ credited.
- 9.30. While tendering the Equity Shares under the Offer, NRIs/ OCBs/ foreign shareholders will be required to submit the previous approvals from RBI or other regulatory authorities (specific or general) that they would have been required to submit to acquire the Equity Shares of the Target Company under the Offer. In case the previous RBI approvals are not submitted, the Acquirers reserve the right to reject such Equity Shares tendered. If the Equity Shares are held under general permission of the RBI, the non-resident Public Shareholder should state that the Equity Shares are held under general permission and clarify whether the Equity Shares are held on a repatriable basis or a non-repatriable basis. While tendering the shares under the Open Offer, NRIs/ OCBs/ foreign shareholders will also be required to submit a certificate for deduction of tax at lower or nil rate from the Indian income tax authorities ("TDC"), indicating the amount of tax to be deducted by the Acquirers under the Income Tax Act, before remitting the consideration. In case the aforesaid TDC is not submitted, the Acquirers will deduct tax at the maximum marginal rate as may be applicable to the category of the shareholder under the Income Tax Act, on the entire consideration amount payable to such shareholder.
- 9.31. In case of non-receipt of the Letter of Offer and/or this Addendum cum Corrigendum to the Letter of Offer and enclosed Form of Acceptance-cum-Acknowledgement, a copy may be obtained by writing (on plain paper, signed by the respective eligible Public Shareholder, stating name and address, client ID number, DP name /ID, beneficiary account number to the Registrar to the Offer / Manager to the Offer, clearly marking the envelope "Genesis IBRC India Limited – Open Offer"). Alternatively, such eligible Public Shareholder may download the Form of Acceptance-cum- Acknowledgement from the websites of SEBI, BSE Limited, Manager and Registrar to the Offer at www.sebi.gov.in, www.bseindia.com,

www.swarajshares.com, and www.integratedregistry.in, respectively. No indemnity is required from unregistered shareholders.

PUBLIC SHAREHOLDERS ARE HEREBY INFORMED THAT THE FORM OF ACCEPTANCE-CUM-ACKNOWLEDGEMENT AND FORM SH-4 SECUTITIES TRANSFER FORM PREVIOUSLY CIRCULATED IN THE LETTER OF OFFER STANDS REPLACED IN THEIR ENTIRETY. THE SAID FORM OF ACCEPTANCE-CUM-ACKNOWLEDGEMENT AND FORM SH-4 SECUTITIES TRANSFER FORM SHALL BE SUBSTITUTED WITH THE REVISED FORM OF ACCEPTANCE-CUM-ACKNOWLEDGEMENT AND FORM SH-4 SECUTITIES TRANSFER FORM ENCLOSED WITH THIS ADDENDUM CUM CORRIGENDUM TO THE LETTER OF OFFER.

10. DOCUMENTS FOR INSPECTION

The following information specified under the Paragraph titled as ‘Documents for Inspection’ of the Letter of Offer are hereby replaced in their entirety and shall be read as follows:

The copies of the following documents will be available for inspection at the principal office of the Manager to the Offer, Swaraj Shares and Securities Private Limited, located at 505/506, 5th Floor, 93 Palladian Building, Next To Andheri Rambaug CHSL, Mahakali Caves Road Near Gurunanak School, Andheri East, Mumbai – 400093, Maharashtra, India, on any working day between 10:00 a.m. (Indian Standard Time) and 5:00 p.m. (Indian Standard Time) during the Tendering Period commencing Wednesday, November 26, 2025, and close on Tuesday, December 09, 2025. Further, in light of SEBI Circular SEBI/HO/CFD/DCR2/CIR/P/2020/139 dated July 27, 2020, read with SEBI Circular SEBI/CIR/CFD/DCR1/CIR/P/2020/83 dated May 14, 2020, copies of the following documents will be available for inspection to the Public Shareholders electronically during the Tendering Period. The Public Shareholders interested to inspect any of the following documents can send an email from their registered email addresses (including shareholding details and authority letter in the event the Public Shareholder is a corporate body) with a subject line [“Documents for Inspection – GENESIS Open Offer”], to the Manager to the Open Offer at takeover@swarajshares.com; and upon receipt and processing of the received request, access can be provided to the respective Public Shareholders for electronic inspection of documents.

- 10.1. Certificate of Incorporation along with Memorandum of Association and Articles of Association of the Target Company.
- 10.2. Memorandum of Understanding between the Manager and the Acquirers.
- 10.3. Copy of Agreement between the Registrar and Acquirers.
- 10.4. Annual Reports for the last 3 Financial Years ending March 31, 2025, March 31, 2024, and March 31, 2023 of the Target Company.
- 10.5. Unaudited Limited Reviewed Financial Statement for the quarter ended September 30, 2025, of the Target Company.
- 10.6. The Net Worth of the Acquirer 1 as certified by Mr. Anshuman Chaturvedi, Chartered Accountant, holding membership number ‘126106’, partner at A Chaturvedi & Associates, Chartered Accountants, bearing firm registration number ‘130397W’, additionally certifying that the Acquirer 1 has firm and adequate financial resources to meet the financial obligations under the Open Offer.
- 10.7. The Net Worth of the Acquirer 2 as certified by Mr. Anshuman Chaturvedi, Chartered Accountant, holding membership number ‘126106’, proprietor of A Chaturvedi & Associates, Chartered Accountants, bearing firm registration number ‘130397W’, additionally certifying that the Acquirer 2 has firm and adequate financial resources to meet the financial obligations under the Open Offer.
- 10.8. Escrow Agreement between Acquirers, Escrow Bank, and Manager.
- 10.9. Copy of Share Purchase Agreement dated Thursday, March 06, 2025, entered between the Acquirers, and the Selling Promoter Shareholders.
- 10.10. Copy of the Public Announcement dated Thursday, March 06, 2025.
- 10.11. Bank Statement received from, Axis Bank Limited for required amount kept in the escrow account.

- 10.12. Copy of the Detailed Public Statement dated Tuesday, March 11, 2025, published on behalf of Acquirers on Wednesday, March 12, 2025, in the Newspapers.
- 10.13. Copy of SEBI Observation letter bearing reference number 'SEBI/HO/CFD/CFD-RAC-DCR2/P/OW/2025/0000028475/1' dated Monday, November 10, 2025.
- 10.14. Addendum cum Corrigendum to the Letter of Offer dated Friday, November 21, 2025.
- 10.15. Copy of the Addendum cum Corrigendum to the Letter of Offer dated Friday, November 21, 2025, published in the Newspapers on Saturday, November 22, 2025.
- 10.16. Copy of the recommendations dated Friday, November 21, 2025, published in the Newspapers on Monday, November 24, 2025, by the Committee of Independent Directors of the Target Company.
- 10.17. Copy of Offer Opening Public Announcement cum Corrigendum to the Detailed Public Statement dated Monday, November 24, 2025, published in the Newspapers on Tuesday, November 25, 2025.

DECLARATION BY THE ACQUIRERS

The Acquirers accept full responsibility for the information contained in this Addendum cum Corrigendum to the Letter of Offer (other than such information as has been obtained from public sources or provided by or relating to and confirmed by the Target Company, and undertake that they are aware of and will comply with his obligations under the SEBI (SAST) Regulations in respect of this Open Offer. The Acquirers will be responsible for ensuring compliance with the SEBI (SAST) Regulations.

The information pertaining to the Target Company contained in the Offer Documents or this Addendum cum Corrigendum to the Letter of Offer or any other advertisement/publications made in connection with the Open Offer has been compiled from information published or provided by the Target Company or publicly available sources which has not been independently verified by Acquirers or the Manager to the Offer. Acquirers, and the Manager to the Open Offer do not accept any responsibility with respect to such information relating to the Target Company.

The persons signing this Addendum cum Corrigendum to the Letter of Offer on behalf of the Acquirers have been duly and legally authorized to sign this Letter of Offer.

Date: Friday, November 21, 2025

Place: Mumbai

On behalf of all the Acquirers
Sd/-
Mr. Padmanaban Krishnamoorthy
Acquirer – 1

FORM OF ACCEPTANCE-CUM-ACKNOWLEDGEMENT INSTRUCTIONS

PUBLIC SHAREHOLDERS ARE HEREBY INFORMED THAT THE FORM OF ACCEPTANCE-CUM-ACKNOWLEDGEMENT AND FORM SH-4 SECUTITIES TRANSFER FORM PREVIOUSLY CIRCULATED IN THE LETTER OF OFFER STANDS REPLACED IN THEIR ENTIRETY. THE SAID FORM OF ACCEPTANCE-CUM-ACKNOWLEDGEMENT AND FORM SH-4 SECUTITIES TRANSFER FORM SHALL BE SUBSTITUTED WITH THE REVISED FORM OF ACCEPTANCE-CUM-ACKNOWLEDGEMENT AND FORM SH-4 SECUTITIES TRANSFER FORM ENCLOSED WITH THIS ADDENDUM CUM CORRIGENDUM TO THE LETTER OF OFFER.

Capitalized terms used and not defined in these instructions will have the same meaning as provided in the Letter of Offer.

1. **PLEASE NOTE THAT NO EQUITY SHARES/ FORMS SHOULD BE SENT DIRECTLY TO THE ACQUIRERS, THE TARGET COMPANY OR TO THE MANAGER TO THE OPEN OFFER.**
2. The Form of Acceptance-cum-Acknowledgement should be legible and should be filled-up in English only.
3. All queries pertaining to this Open Offer may be directed to the Registrar to the Offer.
4. As per the provisions of Regulation 40(1) of the SEBI (LODR) Regulations and SEBI's press release dated 03 December 2018, bearing reference no. PR 49/2018, requests for transfer of securities shall not be processed unless the securities are held in dematerialised form with a depository with effect from 01 April 2019. However, in accordance with the circular issued by SEBI bearing reference number SEBI/HO/CFD/CMD1/CIR/P/2020/144 dated 31 July 2020, shareholders holding securities in physical form are allowed to tender shares in an open offer. Such tendering shall be as per the provisions of the SEBI (SAST) Regulations. Accordingly, Public Shareholders holding Equity Shares in physical form as well are eligible to tender their Equity Shares in this Open Offer as per the provisions of the SEBI (SAST) Regulations.
5. The Public Shareholders who are holding Equity Shares in physical form and are desirous of tendering their Equity Shares in the Offer shall approach the Registrar to the Offer and submit the following set of documents for verification procedure as mentioned below:
 - (a) original share certificate(s);
 - (b) valid share transfer form(s) duly filled and signed by the transferors (i.e., by all registered shareholders in same order and as per the specimen signatures registered with the Target Company) and duly witnessed at the appropriate place authorizing the transfer in favor of the Target Company;
 - (c) self-attested copy of the shareholder's PAN Card;
 - (d) any other relevant documents such as power of attorney, corporate authorization (including board resolution/specimen signature), notarized copy of death certificate and succession certificate or probated will, if the original shareholder has deceased, etc., as applicable; and
 - (e) if the address of the Public Shareholder has undergone a change from the address registered in the register of members of the Target Company, a self-attested copy of address proof consisting of any one of the following documents: (i) valid Aadhar Card; (ii) Voter Identity Card; or (iii) Passport.
6. In case any person has submitted Equity Shares in physical mode for dematerialisation, such Public Shareholders should ensure that the process of getting the Equity Shares dematerialised is completed well in time so that they can participate in the Open Offer before close of Tendering Period.
7. The Public Shareholders are advised to ensure that their Equity Shares are credited in favour of the Open Offer Escrow Demat Account, before the closure of the Tendering Period. The Form of Acceptance-cum-Acknowledgement of such dematerialized Equity Shares not credited in favour of the Open Offer Escrow Demat Account, before the closure of the Tendering Period will be rejected.
8. Public Shareholders should enclose the following:

- (a) Form of Acceptance-cum-Acknowledgement (in the form attached herewith) duly completed and signed in accordance with the instructions contained therein, by all the beneficial owners whose names appear in the beneficiary account, as per the records of the Depository Participant (“DP”).
- (b) Photocopy of the delivery instruction in “Off-market” mode or counterfoil of the delivery instruction in “Off-market” mode, duly acknowledged by the DP as per the instruction in the Addendum cum Corrigendum to the Letter of Offer.
- (c) Photocopy of the inter-depository delivery instruction slip if the beneficiary holders have an account with CDSL.
- (d) A copy of the PAN card, power of attorney, corporate authorization (including board resolution/specimen signature) and no self-attested certificate/tax clearance certificate from income tax authorities, as applicable.

Please note the following:

- (a) For each delivery instruction, the beneficial owners should submit separate Form of Acceptance-cum-Acknowledgement.
- (b) The Registrar to the Offer is not bound to accept those acceptances, for which corresponding Equity Shares have not been credited to the Open Offer Escrow Demat Account or for Equity Shares that are credited in the Open Offer Escrow Demat Account but the corresponding Form of Acceptance-cum-Acknowledgment has not been received as on the date of closure of the Offer.

In case of non-receipt of the aforesaid documents, but receipt of the Equity Shares in the Open Offer Escrow Demat Account, the Acquirers may (at its sole discretion) deem the Offer to have been accepted by the Public Shareholder in case of a resident Public Shareholder.

- 9. In case of Equity Shares held in joint names, names should be filled up in the same order in the Form of Acceptance-cum-Acknowledgement as the order in which they hold Equity Shares in the Target Company/Genesis IBRC India Limited, and should be duly witnessed. This order cannot be changed or altered nor can any new name be added for the purpose of accepting the Offer.
- 10. If the Offer Shares tendered are rejected for any reason, the Offer Shares will be returned to the sole/first named Public Shareholder(s) along with all the documents received at the time of submission.
- 11. The Procedure for Acceptance and Settlement of this Offer has been mentioned in this Addendum cum Corrigendum to the Letter of offer in Paragraph 9 titled as “*Procedure for Acceptance and Settlement of the Offer*”.
- 12. The Addendum cum Corrigendum to the Letter of Offer along with Form of Acceptance-cum-Acknowledgement is being dispatched to all the Public Shareholders as on the Identified Date. In case of non-receipt of the Letter of Offer and this Addendum cum Corrigendum to the Letter of Offer, such shareholders may download the same from the SEBI website (www.sebi.gov.in) or obtain a copy of the same from the Registrar to the Offer.
- 13. All the Public Shareholders should provide all relevant documents, which are necessary to ensure transferability of the Equity Shares in respect of which the acceptance is being sent. Such documents may include (but not be limited to):
 - (a) Duly attested death certificate and succession certificate/probate/letter of administration (in case of single Public Shareholder) in case the original Public Shareholder is dead.
 - (b) Duly attested power of attorney if any person apart from the Public Shareholder has signed the Form of Acceptance-cum-Acknowledgement.
- 14. All the Public Shareholders are advised to refer to the Paragraph 10 titled as ‘*Note on Taxation*’ on page 51 of the Letter of Offer in relation to important disclosures regarding the taxes to be deducted on the consideration to be received by them.
- 15. The Form of Acceptance-cum-Acknowledgement should be sent only to, the Registrar to the Offer and not to the Manager to the Offer, the Acquirers or the Target Company.
- 16. Public Shareholders having their beneficiary account in CDSL have to use “inter depository delivery instruction slip” for the purpose of crediting their Equity Shares in favour of the Open Offer Escrow Demat Account with CDSL.

17. All Public Shareholders, (including resident or non-resident shareholders) must obtain all requisite approvals required, if any, to tender the Offer Shares (including without limitation, the approval from the RBI, if applicable) held by them, in the Offer and submit such approvals, along with the other documents required to accept this Offer. In the event such approvals are not submitted, the Acquirers reserve the right to reject such Equity Shares tendered in this Offer. Further, if the holders of the Equity Shares who are not persons resident in India had required any approvals (including from the RBI, or any other regulatory body) in respect of the Equity Shares held by them, they will be required to submit such previous approvals, that they would have obtained for holding the Equity Shares, to tender the Offer Shares held by them, along with the other documents required to be tendered to accept this Offer.

In the event such approvals are not submitted, the Acquirers reserve the right to reject such Offer Shares.

NRI Public Shareholders tendering their Equity Shares in the Offer and holding such Equity Shares on a repatriable basis (in which case the consideration can be remitted abroad) should (i) provide relevant proof of such holding on a repatriable basis viz. RBI approval (if applicable) or proof that such Equity Shares were purchased from funds from a Non-Resident External (“NRE”) bank account or by way of foreign inward remittance; and (ii) furnish details of the type of the relevant bank account, i.e. NRE bank account, to which the consideration should be credited.

NRI Public Shareholders tendering their Equity Shares in the Offer and holding such Equity Shares on a non-repatriable basis should provide details of their Non-Resident (Ordinary) (“NRO”) bank account, based on which the cheque or demand draft constituting payment of purchase consideration will be drawn. In the event that details of a NRO bank account are not furnished, the Equity Shares tendered by such NRI Public Shareholders would be rejected. Alternatively, if such a NRI Public Shareholder wishes to receive the consideration in a NRE bank account, such NRI Public Shareholder should provide a specific RBI approval permitting consideration to be credited to such bank account, based on which the cheque or demand draft constituting payment of purchase consideration will be drawn. In the event that such a specific RBI approval and the details of such designated bank account are not furnished, the Equity Shares tendered by such NRI Public Shareholders would be liable for rejection.

18. Non-Resident Public Shareholders should enclose no objection certificate/certificate for deduction of tax at a lower rate from the income tax authorities under the Income Tax Act, 1961 indicating the tax to be deducted if any by the Acquirers before remittance of consideration. Otherwise tax will be deducted at the applicable rate as may be applicable to the category and status of the Public Shareholder (as registered with the depositories/Target Company) on full consideration payable by the Acquirers.
19. Erstwhile FIIs, and FPIs are requested to enclose their respective valid registration certificates with SEBI. In case of a company, a stamp of the company should be affixed on the Form of Acceptance cum-Acknowledgement. A company/erstwhile FII/FPI/erstwhile OCB should furnish necessary authorization documents along with specimen signatures of authorised signatories.
20. All documents/remittances sent by or to Public Shareholders will be at their own risk. Public Shareholders are advised to adequately safeguard their interests in this regard. Equity Shares to the extent not accepted will be credited back to the beneficial owners’ depository account with the respective depository participant as per the details furnished by the beneficial owner in the Form of Acceptance-cum-Acknowledgement.
21. Neither the Acquirers, the Manager to the Offer, the Registrar to the Offer nor the Target Company will be liable for any delay/loss in transit resulting in delayed receipt/non-receipt by the Registrar to the Offer of your Form of Acceptance-cum-Acknowledgement or for the failure to deposit the Equity Shares to the Open Offer Escrow Demat Account or for any other reason.
22. The Form of Acceptance-cum-Acknowledgement and other related documents should be submitted at the collection centres of the Registrar as mentioned below.

City	Contact person	Address	Contact Number	E-mail Address	Mode of delivery
Bangalore	Mr. J. Gopinath	30 Ramana Residency, 4th Cross Sampige, Malleswaram, Bengaluru - 560003	080 - 23460815/16/17/18	irg@integratedindia.in	Hand delivery/ courier/ registered post

23. The Form of Acceptance-cum-Acknowledgement along with enclosures should be sent only to the Registrar to the Offer either by speed post or courier or hand delivery so as to reach the Registrar of the Offer on or before the date of closure of the Tendering Period at the collection centres mentioned below on all Working Days (excluding Saturdays, Sundays and Public holidays) during the business hours. For hand delivery the collections centre timings will be all Working Days anytime between Monday to Friday 10 am to 5 pm.
24. All the Public Shareholders should provide all relevant documents which are necessary to ensure transferability of the Equity Shares in respect of which the acceptance is being sent.
25. In case the Acquirers are of the view that the information/documents provided by the Public Shareholder is inaccurate or incomplete or insufficient, then tax may be deducted at source at the applicable rate on the entire consideration paid to the Public Shareholders.
26. **Payment of Consideration:** Public Shareholders must note that on the basis of name of the Public Shareholders, DP's name, DP ID, Beneficiary Account number provided by them in the Form of Acceptance-cum-Acknowledgement, the Registrar to the Offer will obtain from the Depositories, the Public Shareholder's details including address, bank account and branch details. These bank account details will be used to make payment to the Public Shareholders. Hence, Public Shareholders are advised to immediately update their bank account details as appearing on the records of the Depository Participant. Please note that failure to do so could result in delays of payment or electronic transfer of funds, as applicable, and any such delay shall be at the Public Shareholders sole risk and neither the Acquirers, the Manager to the Offer, Registrar to the Offer shall be liable to compensate the Public Shareholders for any loss caused to the Public Shareholders due to any such delay or liable to pay any interest for such delay.

The tax deducted under this Open Offer is not the final liability of the Public Shareholders or in no way discharges the obligation of Public Shareholders to disclose the consideration received pursuant to this Open Offer in their respective tax returns.

All Public Shareholders are advised to consult their tax advisors for the treatment that may be given by their respective assessing officers in their case, and the appropriate course of action that they should take. The Acquirers and the Manager to the Open Offer do not accept any responsibility for the accuracy or otherwise of such advice. The tax rates and other provisions may undergo changes.

Collection Centres

City	Contact person	Address	Contact Number	E-mail Address	Mode of delivery
Bangalore	Mr. J. Gopinath	30 Ramana Residency, 4th Cross Sampige, Malleswaram, Bengaluru - 560003	080 - 23460815/16/17/18	irg@integratedindia.in	Hand delivery/ courier/ registered post

For hand delivery the collections centre timings will be all Working Days anytime between Monday to Friday 10:00 am to 5:00 pm, except public holidays. Applicants who cannot hand deliver their documents at the Collection Centres, may send their documents only by speed post/courier, at their own risk, to the Registrar to the Offer at the Collection Centres situated at Mumbai so as to reach the Registrar to the Offer on or before the last date of acceptance.

PUBLIC SHAREHOLDERS ARE REQUESTED TO NOTE THAT THE FORM OF ACCEPTANCE CUM-ACKNOWLEDGEMENT/EQUITY SHARES THAT ARE RECEIVED BY THE REGISTRAR AFTER THE CLOSE OF THE TENDERING PERIOD OF THE OPEN OFFER, SHALL NOT BE ACCEPTED UNDER ANY CIRCUMSTANCES AND HENCE ARE LIABLE TO BE REJECTED.

FORM OF ACCEPTANCE-CUM-ACKNOWLEDGEMENT

THIS DOCUMENT IS IMPORTANT AND REQUIRES YOUR IMMEDIATE ATTENTION

(Resident Public Shareholders holding Equity Shares in dematerialised form are not required to fill this Form of Acceptance. Public Shareholders holding shares in physical form (resident and non-resident) and non-resident Public Shareholders are required to send this Form of Acceptance along with the enclosures to the Registrar to the Offer, at its registered office address provided in the Letter of Offer. Capitalized terms and expressions used herein but not defined, shall have the same meaning as ascribed to them in the Letter of Offer.)

(Please send this Form with TRS generated by the Selling Broker and enclosures to Registrar, Integrated Registry Management Services Private Limited, at their address given in the Letter of Offer, as per the mode of delivery mentioned in the Letter of Offer)

From: _____
Folio Number: _____
Name: _____
Address: _____

Contact Number: _____
Fax Number: _____
E-mail Address: _____

Date: _____

TENDERING PERIOD FOR THIS OFFER	
Offer Opens on	Wednesday, November 26, 2025
Offer Closes on	Tuesday, December 09, 2025

To,
The Acquirers
C/o Integrated Registry Management Services Private Limited Unit:
GENESIS – Open Offer
No. 30, Ramana Residency, 4th Cross, Sampige Road Malleswaram,
Bangalore – 560003, Karnataka, India

Dear Sir/Ma'am,

Subject: Open Offer made by Mr. Padmanaban Krishnamoorthy (Acquirer 1), and Ms. V Varalakshmi (Acquirer 2), the Acquirers, for acquisition of up to 26,40,039 Offer Shares representing 20.31*% of the Voting Share Capital of Genesis IBRC India Limited, the Target Company, from the Public Shareholders of the Target Company.

*Note: *In accordance with Regulation 7 (1) of the SEBI (SAST) Regulations, an open offer is mandated for at least 26.00% of the total shares of the target company. However, as on the date of this Public Announcement, the shareholding of the Public Shareholders of the Target Company (excluding the Selling Public Shareholders), is 20.31% of the Voting Share Capital of the Target Company, therefore the Offer Shares represent 20.31% of the Voting Share Capital of the Target Company*

I/We refer to the Letter of Offer dated Monday, November 17, 2025, and this Addendum cum Corrigendum to the Letter of Offer dated Friday, November 21, 2025, for acquiring the Equity Shares, held by us in Genesis IBRC India Limited.

I/We, the undersigned have read the Letter of Offer, and this Addendum cum Corrigendum to the Letter of Offer and understood its contents including the terms and conditions as mentioned therein.

I/We acknowledge and confirm that all the particulars/statements given by me/ us herein are true and correct.

Name (in BLOCK LETTERS)	Holder	Name of the Shareholder	Permanent Account Number (PAN)
(Please write names of the joint holders in the same order as appearing in the Equity Share certificate(s)/demat account)	Sole/First		
	Second		
	Third		
Contact Number(s) of the First Holder	Tel No. (with ISD/STD Code):		Mobile No.:
Full Address of the First Holder (with pin code)			
Email address of the First Holder			
Date & Place of incorporation (if applicable)			

EQUITY SHARES HELD IN PHYSICAL FORM

I/We confirm that my/our status is (✓ whichever is applicable):

☐ Resident	☐ Non-Resident
-----------------------------------	---------------------------------------

I/We, holding Equity Shares holding physical shares, accept the Offer and enclose the original share certificate(s) and duly signed transfer deed(s) in respect of my/our Equity Shares as detailed below along with enclosures as mentioned herein:

Sr. No.	Registered folio Number	Share Certificate Number	Distinctive Numbers		No. of Equity Shares
			From	To	
Number of Equity Shares					

(In case of insufficient space, please use an additional sheet and authenticate the same)

I/We note and understand that the original Equity Share certificate(s) and valid share transfer deed(s) will be held in trust for me/us by the Registrar until the time the Acquirers pay the purchase consideration as mentioned in the Letter of Offer, and this Addendum cum Corrigendum to the Letter of Offer.

I/We also note and understand that the Acquirers will pay the purchase consideration only after verification of the documents and signatures.

Enclosures (please provide the following and ✓ whichever is applicable):

- Duly attested power of attorney, if any person apart from the Public Shareholder, has signed the Form of Acceptance-cum-Acknowledgement or Equity Share transfer deed(s).
- Original Equity Share certificates.
- Valid share transfer deed(s) duly filled, stamped, and signed by the transferor(s) (i.e., by all registered shareholder(s) in the same order and as per specimen signatures registered with the Target Company), and duly witnessed at the appropriate place.
- Form of Acceptance (FOA) – signed by sole/joint shareholders whose name(s) appears on the share certificate(s) and in the same order and as per the specimen signature lodged with the Target Company.
- Photocopy of Transaction Registration Slip (TRS).
- Self-attested copy of PAN card of all the transferor(s).
- Self-attested copy of the address proof consisting of any one of the following documents: valid Aadhar card, voter identity card, passport or driving license.
- Any other relevant document (but not limited to) such as Power of Attorney (if any person apart from the Shareholder has signed the FOA), corporate authorization (including board resolution/specimen signature), notarized copy of death certificate, and succession certificate or probated will, if the original shareholder has deceased, etc., as applicable.
- Other relevant documents (please specify).

Shareholders of the Target Company holding physical Equity Shares should note that Physical Equity Shares will not be accepted unless the complete set of documents are submitted.

FOR ALL PUBLIC SHAREHOLDERS

I/We confirm that the Equity Shares which are being tendered herewith by me/us under this Offer, are free from any pledges, liens, charges, equitable interests, non-disposal undertakings or any other form of encumbrances and are being tendered together with all rights attached thereto, including all rights to dividends, bonuses and rights offers, if any, declared hereafter.

I/We confirm that the sale and transfer of the Equity shares held by me/us will not contravene any applicable law and will not breach the terms of any agreement (written or otherwise) that I/we are a party to.

My/Our execution of this Form of Acceptance-cum-Acknowledgement shall constitute my/our warranty that the Equity Shares comprised in this application are owned by me/us and are sold and transferred by me/us free from all liens, charges, claims of third parties and encumbrances. If any claim is made by any third party in respect of the said Equity Shares, I/we will hold the Acquirers harmless and indemnified against any loss they or either of them may suffer in the event of the Acquirers acquiring these Equity Shares.

I/We have obtained any and all necessary consents to tender the Offer Shares on the foregoing basis.

I/We declare that there are no restraints/injunctions or other order(s) of any nature which limits/restricts in any manner my/our right to tender Offer Shares in this Open Offer and that I/we am/are legally entitled to tender the Offer Shares in this Open Offer.

I/We agree that the Acquirers will pay the consideration as per secondary market mechanism, only after verification of the certifications, documents and signatures, as applicable submitted along with this Form of Acceptance-cum-Acknowledgment by the Public Shareholders, and subject to the adherence of the aforementioned Instructions. I/We undertake to return to the Acquirers any Open Offer consideration that may be wrongfully received by me/us.

I/We declare that regulatory approvals, if applicable, for holding the Offer Shares and/or for tendering the Offer Shares in this Open Offer are enclosed herewith.

I/We confirm that I/We am/are not persons acting in concert with the Acquirers.

I/We give my/our consent to the Acquirers, to file any statutory documents, if any, on my/our behalf in relation to accepting the Offer Shares in this Open Offer.

I/We confirm that I/we am/are in compliance with the terms of the Open Offer set out in the Public Announcement, the Detailed Public Statement, Letter of Offer, and the Addendum cum Corrigendum to the Letter of Offer.

I/We undertake to execute any further documents and give any further assurances that may be required or expedient to give effect to my/our tender/offer and agree to abide by any decision that may be taken by the Acquirers, to effectuate this Open Offer in accordance with the SEBI (SAST) Regulations.

I/We am/are not debarred from dealing in shares or securities.

I/We confirm that there are no taxes or other claims pending against me/us which may affect the legality of the transfer of Equity Shares under the IT Act, including but not limited to Section 281 of the IT Act.

I/We confirm that no notice has been issued by the income tax authorities impacting the rights to transfer the shares.

I/We note and understand that the Offer Shares will be held by the Registrar to the Offer/Clearing Corporation intrust for me/us till the date the Acquirers make payment of consideration as mentioned in the Addendum cum Corrigendum to the Letter of Offer, or the date by which other documents are dispatched to the Public Shareholders, as the case may be. I/We also note and understand that the consideration will be paid only to those Public Shareholders who have validly tendered their Equity Shares in this Offer, in accordance with the terms of the Addendum cum Corrigendum to the Letter of Offer.

I/We confirm that in the event of any income tax demand (including surcharge, cess, interest, penalty, etc.) arising from any misrepresentation, inaccuracy or omission of information provided/to be provided by me/us, or as a result of income tax (including any consequent surcharge, cess, interest and penalty) on the income arising from tendering of the Offer Shares, I/We will indemnify the Acquirers for such income tax demand (including surcharge, cess, interest, penalty, etc.) and provide the Acquirers with all information/documents that may be necessary and co-operate in any proceedings before any income tax/apellate authority.

I/We authorize the Acquirers to acquire all the Equity Shares so tendered by me/us or such lesser number of Equity Shares, which it/they may decide to accept, in consultation with the Manager to the Offer, and in terms of the Addendum cum Corrigendum to the Letter of Offer.

I/We authorize the Acquirers, and the Registrar to the Offer to return to me/us by speed post or ordinary post, unaccepted documents, if any, at my/our sole risk, without specifying the reasons thereof.

I/We confirm that my/our status is (✓ whichever is applicable):

☐ Resident
☐ Non-Resident, if yes please state country of tax residency: _____

(If none of the above box is ticked, the residential status of the Public Shareholder will be considered as non-resident, for withholding tax purposes).

☐	Individual	☐	Domestic Company	☐	Foreign Company	☐	FII's / FPI's-Corporate	☐	FII's / FPI's-Others
☐	QFI	☐	FVCI	☐	Partnership/ Proprietorship / LLP	☐	Private Equity Fund/ AIF	☐	Pension/ Provident Fund
☐	Sovereign Wealth Fund	☐	Foreign Trust	☐	Financial Institution	☐	NRI's/ PIO's-repatriable	☐	NRI's/ PIO's-non-repatriable
☐	Insurance Company	☐	OCB	☐	Domestic Trust	☐	Banks	☐	Association of person/ body of individuals

Others (Please Specify): _____

I/We confirm that my/our investment status is (✓ whichever is applicable):

☐	FDI Route
☐	PIS Route
☐	Any other – please specify: _____

I/We confirm that the Equity Shares tendered by me/us are held on (✓ whichever is applicable):

☐	Repatriable basis
☐	Non-repatriable basis

I/We confirm that (✓ whichever is applicable):

☐	No RBI or other regulatory approval was required by me for holding Offer Shares that have been tendered in this Open Offer and the Shares are held under the general permission of the RBI
☐	Copies of all approvals required by me for holding Offer Shares that have been tendered in this Open Offer are enclosed herewith
☐	Copy of RBI Registration letter taking on record the allotment of shares to me/us is enclosed herewith

I/We confirm that (✓ whichever is applicable):

☐	No RBI, FIPB or other regulatory approval is required by me for tendering the equity shares in this Offer.
☐	Copies of all approvals required by me for tendering Equity Shares in this Offer are enclosed herewith.

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All future correspondence, if any, should be addressed to the Registrar to the Offer at:

Unit: GENESIS – Open Offer

No. 30, Ramana Residency, 4th Cross, Sampige Road Malleswaram, Bangalore – 560003, Karnataka, India

Contact Person: Mr. J Gopinath

Contact Number: +91-80-23460815-818

Email Address: irg@integratedindia.in

Additional confirmations and enclosures for other non-resident Public Shareholders, as applicable

☐	Self-attested copy of PAN card
☐	For non-resident Public Shareholders not possessing a PAN Card, the following information/documents (that has not already been furnished): a) name, e-mail id, contact number; (b) address in the country or specified territory outside India of which the non-resident Public Shareholder is a resident; (c) a certificate of residence of the non-resident Public Shareholder in any country or specified territory outside India from the Government of that country or specified territory if the law of that country or specified territory provides for issuance of such certificate; (d) tax identification number of the non-resident Public Shareholder in the country or specified territory of his residence and in case no such number is available, then a unique number on the basis of which the non-resident Public Shareholder is identified by the Government of that country or the specified territory of which he claims to be a resident
☐	Self-declaration form in Form 15G/Form 15H, if applicable to be obtained in duplicate copy (applicable only for interest payment, if any)
☐	Duly attested power of attorney if any person apart from the Public Shareholder has signed the Form of-Acceptance-cum-Acknowledgement

	Corporate authorization, in case of Companies along with certified copy of the Board Resolution and Specimen Signatures of Authorised Signatories
	For Mutual funds/Banks/Notified Institutions under Section 194A(3)(iii) of the IT Act, attested copy of relevant registration or notification
	Declaration that the investment in the Equity Shares is in accordance with the applicable SEBI regulations (mandatory to be submitted by FIIs/FPIs)
	SEBI Registration Certificate for FIIs/FPIs (mandatory to be submitted by FIIs/FPIs)
	‘Valid Tax Residency Certificate’ issued by the income tax authority of a foreign country of which he/it claims to be a tax resident, in case the non-resident Public Shareholder intends to claim benefit under the DTAA between India and that jurisdiction in which such non-resident Public Shareholder claims to be resident and a duly filled in ‘Form 10F’ as prescribed under the IT Act. Such other information and documentation as maybe required depending upon specific terms of the relevant DTAA, including but not limited to a declaration of not having a permanent establishment in India
	Certificate under Section 195(3) or Section 197 of the IT Act, wherever applicable (certificate for deduction of tax at lower rate) from the income tax authorities under the IT Act, indicating the amount of tax to be deducted by the Acquirers
	SEBI registration certificate issued to Category I or Category II Alternative Investment Funds if such fund intends to claim exemption from TDS under Section 197A(1F) of the IT Act
	Self-attested declaration in respect of residential status and tax status of Public Shareholders (e.g. individual, Hindu Undivided Family (HUF), firm, company, Association of Persons (AOP), Body of Individuals (BOI), trust or any other – please specify)
	Self-declaration that (a) income tax returns have been duly filed in India for the two preceding financial years along with copies of acknowledgements issued by the Indian tax authorities (as may be suitably redacted) evidencing the filing of such tax returns or; (b) that the aggregate tax deducted at source and tax collected at source is less than ₹50,000 in each of the 2 preceding financial years, as evidenced by a copy of Form 26AS annexed, ((a) and (b) applicable to non-residents only if they have a permanent establishment in India).
	Other relevant documents (please specify) _____

BANK DETAILS

In case of Public Shareholders holding Equity Shares in dematerialised form, the bank account details for the purpose of interest payment, if any, will be taken from the record of the depositories.

Eligible Public Shareholders holding Equity Shares in physical form, the bank account details for the purpose of interest payment, if any, will be taken from details provided by you. Also kindly attached copy of cancel cheque for below account for verification.

Name of the bank	
Branch address and pin code	
Account number	
IFSC code	
MICR code	
Type of account- Savings/ Current/ Others (please specify)	

In case of interest payments, if any, by the Acquirers for delay in payment of Offer consideration or a part thereof, the final decision to deduct tax or not on the interest payments for delay in payment of consideration, or the quantum of taxes to be deducted rests solely with the Acquirers depending on the settlement mechanism for such interest payments.

Yours faithfully,

Signed and Delivered:

Particulars	Full Names(s) of the holders	Address and Telephone Number	Signature	PAN
First/ Sole Holder				
Joint Holder 1				
Joint Holder 2				

Note: In case of joint holdings, all holders must sign. In case of body corporate, the rubber stamp should be affixed, and necessary board resolution must be attached.

Place:

Date:

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Acknowledgement Slip – (To be filled in by the Public Shareholders)

Sr. No.	
Received from Mr./Ms./ M/s.	
Address	
Form of Acceptance-cum-Acknowledgement for Genesis IBRC India Limited Limited – Open Offer as per details below:	
Copy of delivery instructions to depository participant of DP ID/Client ID/Folio No. _____ for _____ Equity Shares	
Date of Receipt	
Place of Receipt	
Signature of Official	

INSTRUCTIONS

PUBLIC SHAREHOLDERS ARE HEREBY INFORMED THAT THE FORM OF ACCEPTANCE-CUM-ACKNOWLEDGEMENT AND FORM SH-4 SECUTITIES TRANSFER FORM PREVIOUSLY CIRCULATED IN THE LETTER OF OFFER STANDS REPLACED IN THEIR ENTIRETY. THE SAID FORM OF ACCEPTANCE-CUM-ACKNOWLEDGEMENT AND FORM SH-4 SECUTITIES TRANSFER FORM SHALL BE SUBSTITUTED WITH THE REVISED FORM OF ACCEPTANCE-CUM-ACKNOWLEDGEMENT AND FORM SH-4 SECUTITIES TRANSFER FORM ENCLOSED WITH THIS ADDENDUM CUM CORRIGENDUM TO THE LETTER OF OFFER.

Capitalised terms used and not defined in these instructions will have the same meaning as provided in the Letter of Offer.

1. PLEASE NOTE THAT NO EQUITY SHARES/ FORM-OF-ACCEPTANCE-CUM ACKNOWLEDGEMENT OR ANY OTHER DOCUMENT SHOULD BE SENT DIRECTLY TO THE ACQUIRER, THE TARGET COMPANY OR TO THE MANAGER TO THE OFFER.
2. The Form of Acceptance-cum-Acknowledgement should be legible and should be filled-up in English only.
3. All queries pertaining to this Open Offer may be directed to the Registrar to the Offer.
4. Eligible Public Shareholders who desire to tender their Equity Shares in the dematerialized form under the Open Offer would have to do so through their respective Selling Member by indicating the details of Equity Shares they intend to tender under the Open Offer.
5. As per the provisions of Regulation 40(1) of the SEBI (LODR) Regulations and SEBI's Press Release dated 3 December 2018, bearing reference No. PR 49/2018, requests for transfer of securities shall not be processed unless the securities are held in dematerialized form with a depository with effect from 1 April 2019. However, in accordance with the SEBI (SAST) Regulations and the Master Circular issued by SEBI bearing reference number SEBI/HO/CFD/POD-1/P/CIR/2023/31 dated 16 February 2023, shareholders holding securities in physical form are allowed to tender shares in an open offer. Such tendering shall be as per the provisions of the SEBI (SAST) Regulations. Accordingly, public shareholders holding equity shares in physical form as well are eligible to tender their equity shares in this Open Offer as per the provisions of the SEBI (SAST) Regulations.
6. The Public Shareholders who are holding Equity Shares in physical form and are desirous of tendering their Equity Shares in the Offer shall approach the Registrar to the Offer and submit the following set of documents for verification procedure as mentioned below:
 - original share certificate(s);
 - valid share transfer deed(s) duly filled, stamped and signed by the transferors (i.e., by all registered shareholders in same order and as per the specimen signatures registered with the Target Company) and duly witnessed at the appropriate place authorizing the transfer in favour of the Acquirer;
 - self-attested copy of the shareholder's PAN Card (in case of joint holders, the PAN card copy of all transferors);

- this form – for Public Shareholders holding Equity Shares in physical mode, duly completed and signed in accordance with the instructions contained therein, by sole/ joint Public Shareholders whose name(s) appears on the share certificate(s) in the same order in which they hold Equity Shares, and as per the specimen signature lodged with the Target Company;
 - any other relevant documents such as power of attorney, corporate authorization (including board resolution/specimen signature), notarized copy of death certificate and succession certificate or probated will, if the original shareholder has deceased, etc., as applicable; and
 - if the address of the Public Shareholder has undergone a change from the address registered in the register of members of the Target Company, a self-attested copy of address proof consisting of any one of the following documents: (i) valid Aadhar Card; (ii) Voter Identity Card; or (iii) Passport.
 - **Public Shareholders holding physical shares should note that such Equity Shares will not be accepted unless the complete set of documents is submitted.**
7. In case any person has submitted Equity Shares in physical mode for dematerialisation, such Public Shareholders should ensure that the process of getting the Equity Shares dematerialised is completed well in time so that they can participate in the Offer before closing of the Tendering Period.
 8. In case of unregistered owners of Equity Shares in physical mode, the Public Shareholder should provide an additional valid share transfer deed(s) duly signed by the unregistered owner as transferor(s) by the sole/joint Public Shareholder(s) in the same order and duly witnessed at the appropriate place.

The transfer deed should be left blank, except for the signatures and witness details. **PLEASE DO NOT FILL IN ANY OTHER DETAILS IN THE TRANSFER DEED**

9. Attestation, where required (as indicated in the share transfer deed) (thumb impressions, signature difference, etc.) should be done by a Magistrate, Notary Public or Special Executive Magistrate or a similar authority holding a public office and authorized to issue the seal of his office or a member of a recognized stock exchange under their seal of office and membership number or manager of the transferor's bank.
10. In case the share certificate(s) and the transfer deed(s) are lodged with the Target Company/ its transfer agents for transfer, then the acceptance shall be accompanied by the acknowledgement of lodgement with, or receipt by, the Target Company / its transfer agents, of the share certificate(s) and the transfer deed(s).
11. The Public Shareholder should ensure that the certificate(s) and above documents should be sent only to the Registrar to the Offer either by speed post or courier or hand delivery so as to reach the Registrar to the Offer: i.e. Integrated Registry Management Services Private Limited, before the closure of the Tendering Period by 5.00 pm (IST) at the following address: No. 30, Ramana Residency, 4th Cross, Sampige Road, Malleswaram, Bangalore - 560003, Karnataka, India.
12. In case of Equity Shares held in joint names, names should be filled up in the same order in the Form of Acceptance-cum-Acknowledgement as the order in which they hold the Equity Shares, and should be duly witnessed. This order cannot be changed or altered nor can any new name be added for the purpose of accepting the Offer.
13. If the Offer Shares tendered are rejected for any reason, the Offer Shares will be returned to the sole/first named Public Shareholder(s) along with all the documents received at the time of submission.
14. The Procedure for Acceptance and Settlement of this Offer has been mentioned in the Addendum cum Corrigendum to the Letter of Offer in Paragraph 9 titled as '*Procedure for Acceptance and Settlement of the Open Offer*'.
15. The Addendum cum Corrigendum to the Letter of Offer along with the Form of Acceptance-cum-Acknowledgement is being dispatched to all the Public Shareholders as on the Identified Date. In case of non-receipt of Addendum cum Corrigendum to the Letter of Offer, such Public Shareholders may download the same from the SEBI website (www.sebi.gov.in) or obtain a copy of the same from the Registrar to the Offer on providing suitable documentary evidence of holding of the Offer Shares. The Letter of Offer will also be available on the website of BSE (www.bseindia.com).
16. All the Public Shareholders should provide all relevant documents, which are necessary to ensure transferability of the Equity Shares in respect of which the acceptance is being sent.

17. All the Public Shareholders are advised to refer to Paragraph 10 titled a '*Note on Taxation*' in the Letter of Offer. However, it may be noted that Public Shareholders should consult with their own tax advisors for the tax provisions applicable to their particular circumstances, as the details provided in Paragraph 10 titled a '*Note on Taxation*' in the Letter of Offer, as referred to above, are indicative and for guidance purposes only.
18. All documents/remittances sent by or to Public Shareholders will be at their own risk. Public Shareholders are advised to adequately safeguard their interests in this regard.
19. In case any person has submitted Equity Shares in physical mode for dematerialisation, such Public Shareholders should ensure that the process of getting the Equity Shares dematerialised is completed well in time so that they can participate in the Open Offer before closing of Tendering Period.
20. If non-resident Public Shareholders had required any approval from the RBI or any other regulatory body in respect of the Offer Shares held by them, they will be required to submit such previous approvals that they would have obtained for holding the Offer Shares, to tender the Offer Shares held by them pursuant to this Open Offer. Further, non-resident Public Shareholders must obtain all approvals required, if any, to tender the Offer Shares in this Open Offer (including without limitation, the approval from the RBI) and submit such approvals, along with the other documents required in terms of the Addendum cum Corrigendum to the Letter of Offer, and provide such other consents, documents and confirmations as may be required to enable the Acquirers to purchase the Offer Shares so tendered. In the event any such approvals are not submitted, the Acquirers reserve the right to reject such Offer Shares tendered in this Open Offer. If the Offer Shares are held under general permission of RBI, the non-resident Public Shareholder should state that the Offer Shares are held under general permission and whether they are held on repatriable basis or non-repatriable basis
21. Interest payment, if any: In case of interest payments by the Acquirers for delay in payment of Offer consideration or a part thereof, the final decision to deduct tax or not on the interest payments for delay in payment of consideration, or the quantum of taxes to be deducted rests solely with the Acquirers depending on the settlement mechanism for such interest payments.
22. Public Shareholders who hold shares in physical form and wish to tender their Equity Shares must submit the following documents to the Registrar to the Offer.

(a) For resident Public Shareholders:

	Self-attested copy of PAN card
	Certificate from the income tax authorities under Section 197 of the IT Act, wherever applicable, in relation to payment of interest, if any, for delay in payment of consideration (certificate for deduction of tax at lower rate)
	Self-declaration in Form 15G/Form 15H (in duplicate), if applicable
	Duly attested power of attorney if any person apart from the Public Shareholder has signed the Form -of-Acceptance-cum-Acknowledgement
	Corporate authorization, in case of Companies along with certified copy of the Board Resolution and Specimen Signatures of Authorised Signatories
	For specified entities under Section 194A(3)(iii) of the IT Act, self-attested copy of relevant registration or notification (applicable only for interest payment, if any)
	Self-attested declaration in respect of residential status and tax status of Public Shareholders (e.g. individual, Hindu Undivided Family (HUF), firm, company, Association of Persons (AOP), Body of Individuals (BOI), trust or any other – please specify)
	Self-declaration that (a) income tax returns have been duly filed in India for the two preceding financial years along with copies of acknowledgements issued by the Indian tax authorities (as may be suitably redacted) evidencing the filing of such tax returns or; (b) that the aggregate tax deducted at source and tax collected at source is less than ₹50,000 (fifty thousand rupees) in each of the 2 (two) preceding financial years, as evidenced by a copy of Form 26AS annexed.

(b) For non-resident Public Shareholders:

	Self-attested copy of PAN card and in the case of non-resident Public Shareholders not possessing a PAN Card, the following information/documents (that has not already been furnished): a) name, e-mail id, contact number; (b) address in the country or specified territory outside India of which the non-resident Public Shareholder is a resident; (c) a certificate of residence of the non-resident Public Shareholder in any country or specified territory outside India from the Government of that country or specified territory if the law of that country or specified territory provides for issuance of such certificate; (d) tax identification number of the non-resident Public Shareholder in the country or specified territory of his residence and in case no such number is available, then a unique number on the basis of which the non-resident Public Shareholder is identified by the Government of that country or the specified territory of which he claims to be a resident
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	Certificate under Section 195(3) or Section 197 of the IT Act, wherever applicable (certificate for deduction of tax at lower rate) from the income tax authorities under the IT Act, indicating the amount of tax to be deducted by the Acquirers
	Duly attested power of attorney if any person apart from the Public Shareholder has signed the Form-of-Acceptance-cum-Acknowledgement
	Corporate authorization, in case of Companies along with certified copy of the Board Resolution and Specimen Signatures of Authorised Signatories
	Declaration that the investment in the Equity Shares is in accordance with the applicable SEBI regulations (mandatory to be submitted by FIIs/FPIs)
	SEBI Registration Certificate for FIIs/FPIs (mandatory to be submitted by FIIs/FPIs, and Category 1 or Category 2 AIFs)
	Tax Residency Certificate and Form 10F and other information or documents as may be required to claim relief under the provisions of applicable double taxation avoidance agreement
	Self-attested declaration that it does not have a Permanent Establishment in India either under the IT Act or DTAA or agreement applicable between India and any other foreign country or specified Territory (as notified under Section 90 or Section 90A of the IT Act) of which the Public Shareholder claims to be a tax resident
	Self-attested declaration in respect of residential status and tax status of Public Shareholders (e.g. individual, Hindu Undivided Family (HUF), firm, company, Association of Persons (AOP), Body of Individuals (BOI), trust or any other – please specify)
	In case of non-resident Public Shareholders having a permanent establishment in India, a self-declaration that (a) income tax returns have been duly filed in India for the 2 preceding financial years along with copies of acknowledgements issued by the Indian tax authorities (as may be suitably redacted) evidencing the filing of such tax returns or; (b) that the aggregate tax deducted at source and tax collected at source is less than ₹50,000 (fifty thousand rupees) in each of the 2 (two) preceding financial years, as evidenced by a copy of Form 26AS annexed

In an event of non-submission of NOC or certificate for deduction of tax at nil/lower rate, tax will be deducted upto the maximum marginal rate as may be applicable to the relevant category, to which the Public Shareholder belongs, by the Acquirer.

PUBLIC SHAREHOLDERS ARE REQUESTED TO NOTE THAT THE FORM OF ACCEPTANCE CUM-ACKNOWLEDGEMENT/EQUITY SHARES THAT ARE RECEIVED BY THE REGISTRAR AFTER THE CLOSE OF THE OPEN OFFER SHALL NOT BE ACCEPTED UNDER ANY CIRCUMSTANCES AND HENCE ARE LIABLE TO BE REJECTED.

All future correspondence, if any, should be addressed to the Registrar to the Offer at:

Unit: GENESIS – Open Offer

No. 30, Ramana Residency, 4th Cross, Sampige Road Malleswaram, Bangalore – 560003, Karnataka, India

Contact Person: Mr. J Gopinath

Contact Number: +91-80-23460815-818

Email Address: irg@integratedindia.in

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FORM NO. SH-4 SECURITIES TRANSFER FORM

[Pursuant to section 56 of the Companies Act, 2013 and Rule 11 (1) of the Companies (Share Capital and Debentures) Rules, 2014]

Date of Execution:...../...../.....

FOR THE CONSIDERATION stated below the 'Transferor(s)' named do hereby transfer to the 'Transferee(s)' named the securities specified below subject to the conditions on which the said securities are now held by the Transferor(s) and the Transferee(s) do here by agree to accept and hold the said securities subject to the conditions aforesaid

CIN:	L	4	7	7	3	3	A	P	1	9	9	2	P	L	C	1	0	7	0	6	8
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Name of the Company (in full): Genesis IBRC India Limited**Name of the Stock Exchange where the Company is listed, if any:** BSE Limited**Description of Securities**

Kind/Class of	Nominal value of each unit of	Amount called up per unit of	Amount paid up per unit of
Equity Share	₹10.00/-	₹10.00/-	₹10.00/-
No. of Securities being Transferred		Consideration Received (INR)	
In Figures	In Words	In words	In figures
Distinctive Number		From	
		To	
Corresponding Certificate Nos.			

Transferor's Particulars		
Registered Folio Number:		
Name(s) in full	PAN (attach copy of PAN Card)	Signature(s)
1. _____	1. _____	1. _____
2. _____	2. _____	2. _____
3. _____	3. _____	3. _____

Attestation:

I hereby confirm that the transferor has signed before me.

Signature of the witness: _____

Name of the witness: _____

Address of the witness: _____

Pin Code: _____

Transferee's Particulars:		
Name in full (1)	Father's /Mother's/ Spouse name	Address, phone no. and Email Address
		Address: Contact Number: Email Address:
Occupation (4)	Existing folio no., if any (5)	Signature (6)
Business		

Folio No. of Transferee	Specimen Signature of Transferee(s)
	1. _____
	2. _____
	3. _____

Value of Stamp Affixed: _____

Declaration:

(1) Transferee is not required to obtain the Government approval under the Foreign Exchange Management (Non-debt Instruments) Rules, 2019 prior to transfer of shares; or

(2) Transferee is required to obtain the Government approval under the Foreign Exchange Management (Non-debt Instruments) Rules, 2019 prior to transfer of shares and the same has been obtained and is enclosed herewith.

Stamps

Enclosures: 1. Certificate of Equity Shares or debentures or other securities 2. If no certificate is issued, letter of allotment 3. Copy of PAN CARD of all the Transferees (For all listed Cos) 4. Other, Specify, _____
For office use only Checked by _____ Signature tallied by _____ Entered in the Register of Transfer on _____ vide Transfer No. _____ Approval Date _____ Power of attorney /Probate/ Death Certificate/ Letter of administration Registered on _____ at No. _____

On the reverse page of the certificate

Name of Transferor	Name of Transferee	No. of Equity Shares	Date of Transfer	
				Signature of authorized signatory