

November 06, 2025

BSE Limited,
(Corporate Relationship Department),
P J Towers,
Dalal Street, Fort,
Mumbai- 400 001

BSE Code: 530343

National Stock Exchange of India Ltd.,
(Listing & Corporate Communications),
Exchange Plaza, Plot no. C/1, G Block,
Bandra-Kurla Complex, Bandra (E)
Mumbai - 400 051.

NSE Symbol: GENUSPOWER

Dear Sir/Madam,

Sub: Outcome of the Board Meeting

This is to inform you that the Board of Directors at its meeting held on today i.e. November 06, 2025 (commenced at 03:30 p.m. and concluded at 04:25 p.m.), inter alia, has considered and approved the Unaudited Financial Results (Standalone and Consolidated) for the quarter and half-year ended September 30, 2025.

Pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended (the "Regulations"), we enclose herewith the said Unaudited Financial Results (Standalone and Consolidated) for quarter and half-year ended September 30, 2025 along with the Limited Review Report of the Auditors, thereon.

The said results may also be accessed on the Company's website i.e. www.genuspower.com.

Thanking you.

Yours truly,
For **Genus Power Infrastructures Limited**

(Puran Singh Rathore)
Joint Company Secretary & Compliance Officer
Encl. as above

GENUS POWER INFRASTRUCTURES LIMITED

Regd. Office : G-123, Sector-63, Noida-201307, Uttar Pradesh
Corporate Office: SPL-3, RIICO Industrial Area, Sitapura, Tonk Road, Jaipur-302022, Rajasthan
Ph.:0141-7102400/500, Fax: 0141-2770319, E-mail: cs@genus.in,
Website: www.genuspower.com, CIN: L51909UP1992PLC051997

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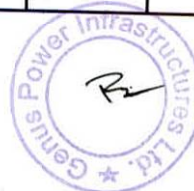
STATEMENT OF UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED SEPTEMBER 30, 2025

(Rs. in Lakhs)

S. No.	Particulars	Quarter ended					
		30-Sep-25			30-Jun-25		
		30-Sep-25	30-Jun-25	30-Sep-24	30-Sep-25	30-Sep-24	Year ended
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	31-Mar-25	
						(Audited)	
	Continuing operations:						
1	Income						
(a)	Revenue from operations	1,14,900.13	94,242.27	48,688.05	2,09,142.40	90,103.83	2,44,201.26
(b)	Other income	1,085.27	2,111.44	2,900.35	3,196.71	4,648.84	7,972.57
	Total income	1,15,985.40	96,353.71	51,588.40	2,12,339.11	94,752.67	2,52,173.83
2	Expenses						
(a)	Cost of raw materials and components consumed	87,422.61	70,546.39	35,956.95	1,57,969.00	71,222.84	1,67,681.42
(b)	Change in inventory of finished goods and work-in-progress	(20,151.49)	(13,657.57)	(8,972.16)	(33,809.06)	(21,205.87)	(28,498.04)
(c)	Employee benefit expenses	12,431.06	8,673.43	6,318.69	21,104.49	11,932.38	27,479.76
(d)	Other expenses	10,754.00	8,733.44	7,246.30	19,487.44	13,692.17	30,548.05
(e)	Depreciation and amortisation expenses	1,218.21	1,122.42	633.25	2,340.63	1,233.24	3,460.37
(f)	Finance costs	4,066.85	3,579.54	2,851.49	7,646.39	4,907.39	11,622.71
	Total expenses	95,741.24	78,997.65	44,034.52	1,74,738.89	81,782.15	2,12,294.27
3	Profit before tax (1-2)	20,244.16	17,356.06	7,553.88	37,600.22	12,970.52	39,879.56
4	Tax expense						
(a)	Current tax	5,470.43	3,723.50	2,010.19	9,193.93	3,539.43	8,590.73
(b)	Deferred tax charge / (benefits)	(41.63)	783.74	(101.52)	742.11	(280.29)	3,196.48
(c)	Tax expense/ (credit) relating to earlier years	-	-	-	-	-	(1,210.23)
	Total tax expense	5,428.80	4,507.24	1,908.67	9,936.04	3,259.14	10,576.98
5	Net profit for the period / year from continuing operations (3-4)	14,815.36	12,848.82	5,645.21	27,664.18	9,711.38	29,302.58
	Discontinued operations (refer note 5):						
6	Profit from discontinued operations before tax	-	-	240.54	-	469.51	688.77
7	Tax expense (including deferred tax) on the above	-	-	60.54	-	118.17	173.35
8	Net profit for the period / year from discontinued operations:(6-7)	-	-	180.00	-	351.34	515.42
9	Net profit for the period / year (5+8)	14,815.36	12,848.82	5,825.21	27,664.18	10,062.72	29,818.00
10	Items of other comprehensive income/(loss) (net of tax)						
(a)	From continuing operations (net of tax)	(47.75)	(22.88)	(14.64)	(70.63)	(55.73)	92.70
(b)	From discontinued operations (net of tax)	-	-	-	-	-	(88.93)
	Total other comprehensive income/(loss) (a)+(b)	(47.75)	(22.88)	(14.64)	(70.63)	(55.73)	3.77
11	Total comprehensive income from continuing and discontinued operations (9+10)	14,767.61	12,825.94	5,810.57	27,593.55	10,006.99	29,821.77
12	Paid - up equity share capital	3,041.12	3,039.28	3,038.56	3,041.12	3,038.56	3,039.28
13	Other equity	-	-	-	-	-	1,81,674.27
14	Earnings per share (Face value of Re.1 each) (not annualised)						
	For continuing operations						
-	Basic (in Rs.)	4.87	4.23	1.85	9.10	3.19	9.64
-	Diluted (in Rs.)	4.84	4.20	1.84	9.04	3.17	9.59
	For discontinued operations						
-	Basic (in Rs.)	-	-	0.06	-	0.11	0.17
-	Diluted (in Rs.)	-	-	0.06	-	0.11	0.17
	For continuing and discontinued operations						
-	Basic (in Rs.)	4.87	4.23	1.91	9.10	3.30	9.81
-	Diluted (in Rs.)	4.84	4.20	1.90	9.04	3.28	9.76

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Notes:

- 1 The above statement of unaudited standalone financial results of Genus Power Infrastructures Limited ("the Company"), which have been prepared in accordance with the Indian Accounting Standards ('Ind AS') prescribed under Section 133 of the Companies Act, 2013 ("the Act") read with relevant rules issued thereunder, other accounting principles generally accepted in India and guidelines issued by the Securities and Exchange Board of India ("SEBI"), are reviewed and recommended by the Audit Committee and approved by the Board of Directors at their meetings held on November 6, 2025. The joint statutory auditors have carried out a limited review on the unaudited standalone financial results and issued an unmodified report thereon.
- 2 During the year ended March 31, 2024, the Company had entered into a joint venture agreement with Gem View Investment Pte. Ltd. for setting up a platform to bid for and operate various advanced metering infrastructure service provider (AMISP) projects. The Company holds 26% equity stake in the newly setup company, Gemstar Infra Pte. Ltd. as on September 30, 2025.
- 3 The Board has reviewed and noted total executable order book position as of September 30, 2025 to be INR 28,758 crores, excluding taxes. It includes, INR 26,473 crores, orders to be executed pursuant to the above joint venture agreement (refer note 2 above). For the same, Special Purpose Vehicle (SPV) entities have been created. These SPV entities are controlled/ shall be controlled by Gemstar Infra Pte. Ltd.. These contracts are being sub-contracted to the Company by the SPV entities for execution purpose.
- 4 The Directorate of Enforcement ("ED") conducted a search under the Prevention of Money laundering Act, 2002 at the Company's Corporate office and its Chairman's residence on December 3, 2024. The Company extended full cooperation to the ED officials and promptly provided all requested clarifications and details. The Company has not received any communication or notice from the concerned authorities thereafter. The management is confident of having made all due compliances.
- 5 The Hon'ble National Company Law Tribunal, Allahabad Bench Bench ("Hon'ble NCLT") vide its order dated April 24, 2025 approved the Scheme of Arrangement between Genus Power Infrastructures Limited ("the Company") and Genus Prime Infra Limited and their respective shareholders and creditors for transfer of 'Strategic Investment Division' of the Company to Genus Prime Infra Limited through demerger on a going concern basis. The Scheme, among the other things entails demerger of Strategic Investment Division of the Company into Genus Prime Infra Limited w.e.f. April 24, 2025, the appointed date as per Scheme. Post receipt of all necessary and substantive approvals, the Company gave effect to the demerger accounting in the preceeding quarter ended June 30, 2025 in accordance with the accounting treatment prescribed in the Scheme and relevant accounting principles. The carrying amount of net assets pertaining to the Strategic Investment Business, amounting to Rs. 18,170.21 lakhs as on April 24, 2025 was transferred to Genus Prime Infra Limited and adjusted against the relevant items of Other Equity in the books of the Company.
- 6 Pursuant to the demerger of the Strategic Investment Division, which has been presented as a discontinued operation for all relevant periods, the Company continuing operations are now solely focused on a single reportable business segment, namely the 'Metering Business and related services'. Accordingly, as the Company continuing operations fall under a single primary operating segment for all relevant periods, the disclosure requirements under Ind AS 108 - Operating Segments are not applicable.
- 7 During the quarter ended September 30, 2025, the Company has issued 1,61,652 equity shares of Re. 1 each to the employees upon exercise of employee stock options under the Employee Stock Option Scheme-2012 of the Company. Further pursuant to exercise of the stock appreciation rights granted under the Employee Stock Appreciation Rights Plan 2019 ("ESAR 2019"), the Company has issued 21,801 equity shares of Re.1 each.
- 8 Previous periods / years figures have been regrouped/reclassified wherever necessary to conform to current periods classification.
- 9 Unaudited standalone statement of assets and liabilities and statement of cash flows are presented in Annexure - 1 and Annexure - 2 respectively

Place: Jaipur

Date : November 06, 2025

For and on behalf of the Board of Directors



Rajendra Kumar Agarwal
(Managing Director & CEO)

DIN: 00011127

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GENUS POWER INFRASTRUCTURES LIMITED

Regd. Office : G-123, Sector-63, Noida-201307, Uttar Pradesh
Corporate Office: SPL-3, RIICO Industrial Area, Sitapura, Tonk Road, Jaipur-302022, Rajasthan
Ph.:0141-7102400/500, Fax: 0141-2770319, E-mail: cs@genus.in,
Website: www.genuspowers.com, CIN: L51909UP1992PLC051997

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(Rs. in Lakhs)

S. No.	Particulars	STATEMENT OF UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED SEPTEMBER 30, 2025					Year ended 31-Mar-25 (Audited)
		Quarter ended			Half year ended		
		30-Sep-25 (Unaudited)	30-Jun-25 (Unaudited)	30-Sep-24 (Unaudited)	30-Sep-25 (Unaudited)	30-Sep-24 (Unaudited)	
Continuing operations:							
1	Income						
(a)	Revenue from operations	1,14,900.13	94,242.27	48,688.05	2,09,142.40	90,103.83	2,44,201.26
(b)	Other income	1,084.38	2,163.29	6,057.60	3,195.37	8,524.00	8,257.88
	Total income	1,15,984.51	96,405.56	54,745.65	2,12,337.77	98,627.83	2,52,459.14
2	Expenses						
(a)	Cost of raw materials and components consumed	87,422.61	70,546.39	35,956.95	1,57,969.00	71,222.84	1,67,681.42
(b)	Change in inventory of finished goods and work-in-progress	(20,151.49)	(13,657.57)	(8,972.16)	(33,809.06)	(21,205.87)	(28,498.04)
(c)	Employee benefit expenses	12,431.06	8,673.43	6,318.69	21,104.49	11,932.38	27,479.76
(d)	Other expenses	11,806.07	8,740.83	7,257.04	20,494.60	13,703.40	30,570.04
(e)	Depreciation and amortisation expenses	1,218.21	1,122.42	633.25	2,340.63	1,233.24	3,460.37
(f)	Finance costs	4,066.85	3,579.55	2,851.49	7,646.40	4,907.40	11,622.81
	Total expenses	96,793.31	79,005.05	44,045.26	1,75,746.06	81,793.39	2,12,316.36
3	Profit before tax (1-2)	19,191.20	17,400.51	10,700.39	36,591.71	16,834.44	40,142.78
4	Tax expense						
(a)	Current tax	5,470.43	3,723.50	2,010.19	9,193.93	3,539.43	8,590.73
(b)	Deferred tax charge / (credit)	(199.80)	789.58	447.73	589.78	350.97	3,288.30
(c)	Tax charge / (credit) relating to earlier years	-	-	-	-	-	(1,210.23)
	Total tax expense	5,270.63	4,513.08	2,457.92	9,783.71	3,890.40	10,668.80
5	Net profit before share of profit/(loss) of associate entities (3-4)	13,920.57	12,887.43	8,242.47	26,808.00	12,944.04	29,473.98
6	Share of net profit/(loss) from associate entities	376.77	844.80	(95.65)	1,221.57	(124.92)	1,131.05
7	Net profit for the period / year from continuing operations (5+6)	14,297.34	13,732.23	8,146.82	28,029.57	12,819.12	30,605.03
Discontinued operations (refer note 5):							
8	Profit from discontinued operations before tax	-	-	240.54	-	469.51	688.77
9	Tax expense (including deferred tax) on the above	-	-	60.54	-	118.17	173.35
10	Net profit before share of profit/(loss) of associate entities (8-9)	-	-	180.00	-	351.34	515.42
11	Share of net profit/(loss) from associate entities	-	-	(18.51)	-	(29.09)	17.73
12	Net profit for the period / year from discontinued operations:(10+11)	-	-	161.49	-	322.25	533.15
13	Net profit for the period / year (7+12)	14,297.34	13,732.23	8,308.31	28,029.57	13,141.37	31,138.18
14	Items of other comprehensive income/(loss) (net of tax)						
(a)	From continuing operations (net of tax)	(47.75)	(22.88)	(14.64)	(70.63)	(55.73)	92.70
(b)	From discontinued operations (net of tax)	-	-	-	-	-	(88.93)
	Total other comprehensive income/(loss) (a)+(b)	(47.75)	(22.88)	(14.64)	(70.63)	(55.73)	3.77
15	Total comprehensive income from continuing and discontinued operations (13+14)	14,249.59	13,709.35	8,293.67	27,958.94	13,085.64	31,141.95
16	Paid - up equity share capital	2,765.68	2,763.84	2,763.12	2,765.68	2,763.12	2,763.84
17	Other equity	-	-	-	-	-	1,83,991.04
18	Earnings per share (Face value of Re.1 each) (not annualised)						
	For continuing operations						
-	- Basic (in Rs.)	5.17	4.97	2.94	10.14	4.62	11.08
-	- Diluted (in Rs.)	5.13	4.93	2.92	10.07	4.59	11.01
	For discontinued operations						
-	- Basic (in Rs.)	-	-	0.06	-	0.12	0.19
-	- Diluted (in Rs.)	-	-	0.06	-	0.12	0.19
	For continuing and discontinued operations						
-	- Basic (in Rs.)	5.17	4.97	3.00	10.14	4.74	11.27
-	- Diluted (in Rs.)	5.13	4.93	2.98	10.07	4.71	11.20

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Notes:

- 1 The above statement of unaudited consolidated financial results of Genus Power Infrastructures Limited ("the Company"), which have been prepared in accordance with the Indian Accounting Standards ('Ind AS') prescribed under Section 133 of the Companies Act, 2013 ("the Act") read with relevant rules issued thereunder, other accounting principles generally accepted in India and guidelines issued by the Securities and Exchange Board of India ("SEBI"), are reviewed and recommended by the Audit Committee and approved by the Board of Directors at their meetings held on November 6, 2025. The joint statutory auditors have carried out a limited review on the unaudited consolidated financial results and issued an unmodified report thereon.
- 2 During the year ended March 31, 2024, the Holding Company had entered into a joint venture agreement with Gem View Investment Pte. Ltd. for setting up a platform to bid for and operate various advanced metering infrastructure service provider (AMISP) projects. The Holding Company holds 26% equity stake in the newly setup company, Gemstar Infra Pte. Ltd. as on September 30, 2025.
- 3 The Board has reviewed and noted total executable order book position as of September 30, 2025 to be INR 28,758 crores, excluding taxes. It includes, INR 26,473 crores, orders to be executed pursuant to the above joint venture agreement (refer note 2 above). For the same, Special Purpose Vehicle (SPV) entities have been created. These SPV entities are controlled/ shall be controlled by Gemstar Infra Pte. Ltd.. These contracts are being sub-contracted to the Company by the SPV entities for execution purpose.
- 4 The Directorate of Enforcement ("ED") conducted a search under the Prevention of Money Laundering Act, 2002 at the Holding Company's Corporate office and Its Chairman's residence on December 3, 2024. The Holding Company extended full cooperation to the ED officials and promptly provided all requested clarifications and details. The Holding Company has not received any communication or notice from the concerned authorities thereafter. The management is confident of having made all due compliances.
- 5 The Hon'ble National Company Law Tribunal, Allahabad Bench Bench ("Hon'ble NCLT") vide its order dated April 24, 2025 approved the Scheme of Arrangement between Genus Power Infrastructures Limited ("the Company") and Genus Prime Infra Limited and their respective shareholders and creditors for transfer of 'Strategic Investment Division' of the Company to Genus Prime Infra Limited through demerger on a going concern basis. The Scheme, among the other things entails demerger of Strategic Investment Division of the Company into Genus Prime Infra Limited w.e.f. April 24, 2025, the appointed date as per Scheme. Post receipt of all necessary and substantive approvals, the Holding Company gave effect to the demerger accounting in the preceding quarter ended June 30, 2025 in accordance with the accounting treatment prescribed in the Scheme and relevant accounting principles. The carrying amount of net assets pertaining to the Strategic Investment Business, amounting to Rs. 18,170.21 lakhs as on April 24, 2025 was transferred to Genus Prime Infra Limited and adjusted against the relevant items of Other Equity in the books of the Company.
- 6 Pursuant to the demerger of the Strategic Investment Division, which has been presented as a discontinued operation for all relevant periods, the Group's continuing operations are now solely focused on a single reportable business segment, namely the 'Metering Business and related services'. Accordingly, as the Group's continuing operations fall under a single primary operating segment for all relevant periods, the disclosure requirements under Ind AS 108 – Operating Segments are not applicable.
- 7 Other expenses for the quarter and half year ended September 30, 2025, includes loss on financials instrument at fair value through profit and loss in a subsidiary amounting to Rs.1,045.96 Lakhs and Rs.993.67 Lakhs respectively. For other periods gain on such instruments has been grouped under other income.
- 8 During the quarter ended September 30, 2025, the Company has issued 1,61,652 equity shares of Re. 1 each to the employees upon exercise of employee stock options under the Employee Stock Option Scheme-2012 of the Company. Further pursuant to exercise of the stock appreciation rights granted under the Employee Stock Appreciation Rights Plan 2019 ("ESAR 2019"), the Holding Company has issued 21,801 equity shares of Re.1 each.
- 9 Previous periods / years figures have been regrouped/reclassified wherever necessary to conform to current periods classification.
- 10 Unaudited consolidated statement of assets and liabilities and statement of cash flows are presented in Annexure - 1 and Annexure - 2 respectively

For and on behalf of the Board of Directors



Rajendra Kumar Agarwal

Rajendra Kumar Agarwal
(Managing Director & CEO)

DIN: 00011127

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Place: Jaipur

Date : November 06, 2025

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Annexure - 1

GENUS POWER INFRASTRUCTURES LIMITED
STATEMENT OF ASSETS AND LIABILITIES

Particulars	(Rs. in lakhs)				
	STANDALONE		CONSOLIDATED		
	As at September 30, 2025 (Unaudited)	As at March 31, 2025 (Audited)	As at September 30, 2025 (Unaudited)	As at March 31, 2025 (Audited)	
ASSETS					
Non-current assets					
Property, plant and equipment	27,285.32	26,533.77	27,285.32	26,533.77	
Capital work-in-progress	12,638.37	4,071.56	12,638.37	4,071.56	
Right of use assets	1,657.51	1,645.65	1,657.51	1,645.65	
Intangible assets	362.98	317.66	362.98	317.66	
Investments accounted for using equity method	-	-	3,400.12	2,145.36	
Financial assets					
Investments	3,820.70	3,881.15	1,422.96	1,483.41	
Loans	26,980.02	15,659.41	26,944.47	15,648.41	
Others	4,018.81	2,224.84	4,022.71	2,226.54	
Contract assets	17,585.39	14,622.38	17,585.39	14,622.38	
Non-financial assets	5,366.77	3,454.32	5,366.77	3,454.32	
Total non-current assets	99,715.87	72,410.74	1,00,686.60	72,149.06	
Current assets					
Inventories					
Financial assets	1,43,730.83	84,961.46	1,43,730.83	84,961.46	
Investments	7,025.08	8,110.00	15,155.08	17,233.67	
Investment in trust	5,995.08	5,995.08	-	-	
Loans	11,926.15	1,001.16	11,926.15	1,001.16	
Trade receivables	1,56,956.10	1,36,371.78	1,56,956.10	1,36,371.78	
Cash and cash equivalents	22,673.23	22,175.93	22,698.95	22,190.02	
Other bank balances	37,449.86	53,810.73	37,449.86	53,810.73	
Others	1,975.53	1,890.78	1,973.90	1,889.17	
Contract assets	16,918.74	4,468.69	16,918.74	4,468.69	
Non-financial assets	38,510.53	22,902.09	38,513.02	22,903.13	
Total current assets	4,43,161.13	3,41,687.70	4,45,322.63	3,44,829.81	
Assets classified as held for distribution (refer No 5)	-	18,170.21	-	17,614.88	
TOTAL ASSETS	5,42,877.00	4,32,268.65	5,46,009.23	4,34,593.75	
EQUITY AND LIABILITIES					
Equity					
Equity share capital	3,041.12	3,039.28	2,765.68	2,763.84	
Other equity	1,84,421.76	1,81,674.27	1,87,692.44	1,83,991.04	
TOTAL EQUITY	1,87,462.88	1,84,713.55	1,90,458.12	1,86,754.88	
Non-current liabilities					
Contract liabilities					
Financial liabilities	21,417.58	12,987.45	21,417.58	12,987.45	
Borrowings	47,024.15	43,770.28	47,024.15	43,770.28	
Other financial liabilities	616.77	544.94	616.77	544.94	
Provisions	15,589.93	10,499.34	15,589.93	10,499.34	
Government grants	605.58	170.17	605.58	170.17	
Net employee defined benefit liabilities	1,147.96	1,147.96	1,147.96	1,147.96	
Deferred tax liabilities (net)	4,017.32	3,297.45	4,132.09	3,564.55	
Total non-current liabilities	90,419.29	72,417.59	90,534.06	72,684.69	
Current liabilities					
Contract liabilities					
Financial liabilities	4,208.47	2,827.26	4,208.47	2,827.26	
Borrowings	1,27,421.26	92,689.51	1,27,421.26	92,689.51	
Trade payables	- Total outstanding dues of micro and small enterprises	18,260.12	11,221.71	18,260.12	11,221.71
- Total outstanding dues of creditors other than micro and small enterprises	84,329.60	46,727.62	84,351.82	46,742.62	
Lease liability	132.08	127.90	132.08	127.90	
Other liabilities	17,568.92	9,364.73	17,568.92	9,364.73	
Government grants	26.13	27.63	26.13	27.63	
Net employee defined benefit liabilities	588.95	480.94	588.95	480.94	
Current tax liabilities (net)	4,406.50	2,822.14	4,406.50	2,822.14	
Provisions	3,876.50	2,659.31	3,876.50	2,659.31	
Non-financial liabilities	4,176.30	6,188.76	4,176.30	6,190.43	
Total current liabilities	2,64,994.83	1,75,137.51	2,65,017.05	1,75,154.18	
Liabilities directly associated with the assets held for distribution (refer note 5)	-	-	-	-	
TOTAL LIABILITIES	3,55,414.12	2,47,555.10	3,55,551.11	2,47,838.87	
TOTAL EQUITY AND LIABILITIES	5,42,877.00	4,32,268.65	5,46,009.23	4,34,593.75	

For and on behalf of the Board of Directors

Place: Jaipur
Date: November 06, 2025

Rajendra Kumar Agarwal
Rajendra Kumar Agarwal
(Managing Director & CEO)
DIN: 00011127

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Identification
purposes only



GENUS POWER INFRASTRUCTURES LIMITED
STATEMENT OF CASH FLOWS

Particulars	(Rs. in lakhs)			
	STANDALONE		CONSOLIDATED	
	For the half year ended September 30, 2025 (Unaudited)	For the year ended March 31, 2025 (Audited)	For the half year ended September 30, 2025 (Unaudited)	For the year ended March 31, 2025 (Audited)
Cash flows from operating activities				
Profit before tax and share of profit/(loss) from associate entities				
From continuing operations	37,600.22	39,879.56	36,591.71	40,142.78
From discontinuing operations	-	688.77	-	688.77
Cash flows used in operating activities				
Adjustments for :				
Depreciation and amortisation expenses	2,340.63	3,460.37	2,340.63	3,460.37
Loss on sale of property, plant and equipment (net)	61.04	20.63	61.04	20.63
Income from government grants	(7.71)	(67.22)	(7.71)	(67.22)
Provision for expected credit losses and balances written off (net)	1,010.72	2,571.67	1,010.72	2,571.67
Interest expense	7,646.39	11,622.71	7,646.40	11,622.81
Interest income	(2,908.88)	(6,508.02)	(2,907.54)	(6,507.73)
Finance income under service concession arrangement	(1,544.29)	(2,849.66)	(1,544.29)	(2,849.66)
(Gain) / loss on financial instruments at fair value through profit or loss	(28.13)	(446.00)	965.54	(726.51)
Share based payment expense	72.67	138.42	72.67	138.42
Net loss/ (gain) on foreign exchange fluctuations (unrealised)	(198.09)	(672.93)	(198.09)	(672.93)
Operating profit before working capital changes	44,044.57	47,838.30	44,031.08	47,821.40
Movement in working capital:				
(Increase) / decrease in inventories	(58,769.37)	(36,655.88)	(58,769.37)	(36,655.88)
(Increase) / decrease in trade receivable	(22,151.16)	(82,235.42)	(22,151.16)	(82,235.42)
(Increase) / decrease in contract assets	(13,868.77)	(4,426.00)	(13,868.77)	(4,426.00)
(Increase) / decrease in other financial assets	66.78	1,815.48	90.01	1,821.12
(Increase) / decrease in non-financial assets	(16,717.24)	(7,178.68)	(16,718.69)	(7,179.40)
Increase / (decrease) in contract liabilities	9,811.34	2,285.16	9,811.34	2,285.16
Increase / (decrease) in trade payables	44,022.78	23,411.70	44,030.00	23,431.25
Increase / (decrease) in financial, non-financial liabilities and provisions	5,386.37	16,514.08	5,384.70	16,515.75
Cash used in operations	(8,174.70)	(38,631.26)	(8,160.86)	(38,622.02)
Income tax paid (net)	(7,609.58)	(5,715.14)	(7,609.58)	(5,715.13)
Net cash flows used in operating activities (A)	(15,784.28)	(44,346.40)	(15,770.44)	(44,337.15)
Cash flows used in investing activities				
Purchase of property, plant and equipment, including intangible assets,	(12,021.57)	(11,265.72)	(12,021.57)	(11,265.72)
Proceeds from sale of property, plant and equipment	11.88	10.09	11.88	10.09
Loans and advances given to body corporates and subsidiaries	(21,854.55)	(18,741.16)	(21,854.55)	(18,741.16)
Loans and advances repaid by body corporates and subsidiaries	228.29	8,242.80	228.29	8,242.80
Investment in equity shares of associates	-	(103.99)	-	(103.99)
Investment in equity shares of subsidiary	-	(4.00)	-	-
Sale proceeds from equity shares of subsidiary	-	1.00	-	-
Redemption of/(Investment in) debentures	50.00	50.00	50.00	50.00
Sale proceeds from current investments	1,128.35	2,098.75	1,128.35	2,098.75
Purchase of current investments	(15.30)	(0.34)	(15.30)	(0.34)
Decrease / (Increase) in fixed deposit and margin money deposits (net)	14,642.23	(1,617.66)	14,640.03	(1,619.36)
Receipt of finance income	717.22	1,348.65	717.22	1,348.65
Interest received	2,717.28	5,773.59	2,717.28	5,773.57
Net cash flows used in investing activities (B)	(14,396.17)	(14,207.99)	(14,398.37)	(14,206.71)
Net cash flows from financing activities				
Cash proceeds from issue of equity shares including share premium	29.24	16.05	29.24	16.05
Proceeds of long-term borrowings	7,756.28	47,413.91	7,756.28	47,413.91
Repayment of long-term borrowings	(2,222.53)	(5,635.55)	(2,222.53)	(5,635.55)
Receipt / (repayment) of short-term borrowings (net)	15,889.33	6,264.92	15,889.33	6,264.92
Government grant received	441.61	-	441.61	-
Payment of lease liabilities	(164.59)	(308.58)	(164.59)	(308.58)
Dividend paid	(0.76)	(1,656.47)	(0.76)	(1,656.47)
Interest paid	(7,613.37)	(11,075.68)	(7,613.38)	(11,075.78)
Net cash flows from financing activities (C)	14,115.21	35,018.60	14,115.20	35,018.50
Net decrease/ (increase) in cash and cash equivalents (A+B+C)	(16,065.24)	(23,535.79)	(16,053.61)	(23,525.36)
Cash and cash equivalents at the beginning of the year	(40,641.84)	(17,106.05)	(40,627.75)	(17,102.39)
Cash and cash equivalents at the year end	(56,707.08)	(40,641.84)	(56,681.36)	(40,627.75)
Components of cash and cash equivalents:				
Cash and cash equivalents	22,673.23	22,175.93	22,698.95	22,190.02
Cash credit from banks	(79,380.31)	(62,817.77)	(79,380.31)	(62,817.77)
Total cash and cash equivalents	(56,707.08)	(40,641.84)	(56,681.36)	(40,627.75)

For and on behalf of the Board of Directors

Place: Jaipur
Date: November 06, 2025

Rajendra Kumar Agarwal
(Managing Director & CEO)
DIN: 00011127



MSKA & Associates
Initialed for
Identification
purposes only

Independent Auditor's Review Report on Standalone Unaudited financial Results of Genus Power Infrastructures Limited for the quarter and half year ended September 30, 2025, pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To The Board of Directors of Genus Power Infrastructures Limited

1. We have reviewed the accompanying statement of standalone unaudited financial results of **Genus Power Infrastructures Limited** ('the Company') for the quarter and half year ended September 30, 2025 ('the Statement') attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("the Listing Regulations").
2. This Statement, which is the responsibility of the Company's management and approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Ind AS - 34 "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 ('the Act') read with relevant Rules issued thereunder ('Ind AS 34') and other recognised accounting principles generally accepted in India and is in compliance with the Listing Regulations. Our responsibility is to express a conclusion on the Statement based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity" issued by the Institute of Chartered Accountants of India. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing specified under Section 143(10) of the Act and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.
4. Based on our review conducted as stated in paragraph 3 above, nothing has come to our attention that causes us to believe that the accompanying Statement prepared in accordance with the recognition and measurement principles laid down in Ind AS 34 and other recognised accounting principles generally accepted in India has not disclosed the information required to be disclosed in terms of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.



5. We draw attention to note 4 of the Statement which describes that a search under the Prevention of Money Laundering Act, 2002 was conducted by the Directorate of Enforcement at the Company's Corporate office and its Chairman's residence, and the management's position thereof.

Our conclusion is not modified in respect of this matter.

For M S K A & Associates
Chartered Accountants
Firm Registration No.:105047W



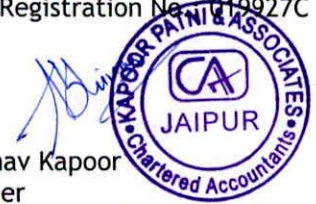
Vinod Gupta
Partner
Membership No. 503690



UDIN:25503690BMNTET1104

Place: Jaipur
Date: November 6, 2025

For Kapoor Patni & Associates
Chartered Accountants
Firm Registration No. 019927C



Abhinav Kapoor
Partner
Membership No. 419689

UDIN:25419689BMIIOW9373

Place: Jaipur
Date: November 6, 2025

Independent Auditor's Review Report on Consolidated Unaudited financial Results of Genus Power Infrastructures Limited for the quarter and half year ended September 30, 2025, pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To The Board of Directors of Genus Power Infrastructures Limited

1. We have reviewed the accompanying statement of consolidated unaudited financial results of **Genus Power Infrastructures Limited** (hereinafter referred to as 'the Holding Company'), its subsidiaries (the Holding Company and its subsidiaries together referred to as "the Group"), and its share of the net profit / loss after tax and total comprehensive income/ loss of its associate entities for the quarter and half year ended September 30, 2025 ('the Statement') attached herewith, being submitted by the Holding Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("the Listing Regulations").
2. This Statement, which is the responsibility of the Holding Company's Management and approved by the Holding Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Ind AS - 34 'Interim Financial Reporting' prescribed under Section 133 of the Companies Act, 2013 ('the Act') read with relevant Rules issued thereunder ('Ind AS 34') and other recognised accounting principles generally accepted in India and is in compliance with the Listing Regulations. Our responsibility is to express a conclusion on the Statement based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410, 'Review of Interim Financial Information Performed by the Independent Auditor of the Entity' issued by the Institute of Chartered Accountants of India. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing specified under Section 143(10) of the Act and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

We also performed procedures in accordance with the circular issued by the Securities and Exchange Board of India under Regulation 33 (8) of the Listing Regulations, to the extent applicable.

4. The Statement includes the results of the following entities:

List of the Subsidiaries:

Genus Shareholder Trust (Sole beneficiary), Hi-Print Technologies Private Limited, Genus Enervio Smart Metering SPV Private Limited (formerly as Genus Mizoram SPV Private Limited), Genus Smart Metering Private Limited, Genus Advance Metering Private Limited, Genus Metering Infra Private Limited, Genus Smart Energy Private Limited, Genus Smart Technology Private Limited, Genus Alfa Smart Metering Private Limited, Genus Beta Smart Metering Private Limited, Genus Gamma Smart Metering Private Limited and Genus Delta Smart Metering Private Limited



List of the Associate entities:

M.K.J. Manufacturing Pvt Ltd*, Greentech Mega Food Park Limited*, Hop Electric Manufacturing Private Limited and Gemstar Infra Pte. Ltd., Singapore.

*Ceased to be Associate entities with effect from April 24, 2025, pursuant to the transfer of the respective investments by the Holding Company in accordance with the Scheme of Demerger (refer Note 5).

5. Based on our review conducted and procedures performed as stated in paragraph 3 above and based on the consideration of the review reports of other auditors, referred to in paragraph 7 below, nothing has come to our attention that causes us to believe that the accompanying Statement prepared in accordance with recognition and measurement principles laid down in Ind AS 34 and other recognised accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.
6. We draw attention to note 4 of the Statement which describes that a search under the Prevention of Money Laundering Act, 2002 was conducted by the Directorate of Enforcement at the Holding Company's Corporate office and its Chairman's residence, and the management's position thereof.

Our conclusion is not modified in respect of this matter.

7. We did not review the interim financial statement and other financial information in respect of 1 subsidiary (Genus Shareholder Trust) included in the Statement, whose interim financial statement and other financial information reflects total assets of Rs. 8,130.39 lacs as at September 30, 2025 and total revenues of Rs. Nil and Rs. Nil, net loss after tax of Rs. 889.59 lacs and Rs. 845.11 lacs and total comprehensive loss of Rs.889.59 lacs and Rs. 845.11 lacs for the quarter and half year ended September 30, 2025, respectively, and net cashflows of Rs. Nil for the half year ended September 30, 2025, as considered in the Statement. The above financial figures are before elimination but after the elimination of financial figures relating to investment by Genus Shareholder Trust in the equity shares of Genus Power Infrastructures Limited, the Holding Company. The Statement also includes the Group's share of net profit after tax of Rs. 376.77 lacs and Rs. 1221.57 lacs and total comprehensive income of Rs. 376.77 lacs and Rs. 1221.57 lacs for the quarter and half year ended September 30, 2025 respectively, as considered in the Statement, in respect of 2 associates, referred in paragraph 4 above, whose interim financial statement and other financial information have not been reviewed by us. These Interim financial statement and other financial information have been reviewed by their auditors, whose reports have been furnished to us by the Management and our conclusion on the Statement, in so far as it relates to the amounts and disclosures included in respect of these subsidiary and associates, is based solely on the report of their auditors and the procedures performed by us as stated in paragraph 3 above.

Our conclusion is not modified in respect of the above matter with respect to our reliance on the work done by and report of the other auditors.



8. The Statement includes the interim financial statement and other financial information in respect of 11 subsidiaries, which have not been reviewed by their auditors, whose interim financial statement and other financial information reflect total assets of Rs. 41 lacs as at September 30, 2025 and total revenues of Rs. Nil and Rs. Nil, total net loss after tax of Rs. 5.21 lacs and Rs. 11.07 lacs and total comprehensive loss of Rs. 5.21 lacs and Rs. 11.07 lacs for the quarter and half year ended September 30, 2025, respectively, and net cash inflows of Rs. 11.63 lacs for the half year ended September 30, 2025, as considered in the Statement. These interim financial statements and other financial information have been furnished to us by the Management and our conclusion on the Statement in so far as it relates to the amounts and disclosures included in respect of these subsidiaries is based solely on such management prepared unaudited interim financial statements and other financial information. According to the information and explanations given to us by the Management, these interim financial statements and other financial information are not material to the Group.

Our conclusion is not modified in respect of above matter with respect to our reliance on the financial result certified by the management.

For M S K A & Associates
Chartered Accountants
Firm Registration No.:105047W



Vinod Gupta
Partner
Membership No. 503690

UDIN:25503690BMNTEU3201

Place: Jaipur
Date: November 6, 2025



For Kapoor Patni & Associates
Chartered Accountants
Firm Registration No. 0199270



Abhinav Kapoor
Partner
Membership No.419689

UDIN:25419689BMIIOX6732

Place: Jaipur
Date: November 6, 2025

