

February 09, 2026

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

BSE Code: 530343

Dear Sir/Madam,

Sub: Outcome of the Board Meeting, pursuant to regulation 30 of the Securities Exchange Board of India (Listing Obligations and Disclosure Requirement) Regulations, 2015 (Listing Regulations)

This is to inform you that the Board of Directors at its meeting held on today i.e. February 09, 2026 has inter-alia considered and approved the following:

1. The Unaudited Financial Results (Standalone and Consolidated) for the quarter and nine-months ended December 31, 2025.
2. Based on the recommendation of the Nomination and Remuneration Committee, The appointment of Mr. Nathu Lal Nama (DIN: 10302325) ("N. L. Nama") as an Additional Director and Whole Time Director (Executive Director) of the Company, for a period of two years with effect from February 09, 2026, subject to the approval of the shareholders of the Company. He shall also continue to serve as the Chief Financial Officer (CFO) of the Company under Section 203 of the Companies Act, 2013.

In accordance with the circular dated June 20, 2018, issued by the Stock Exchanges, we confirm that Mr. Nathu Lal Nama is not debarred from holding the office of Director by virtue of any order passed by SEBI or any other such authority.

Disclosure of information pursuant to Regulation 30 of the SEBI Listing Regulations, read with SEBI Circular No. SEBI/HO/CFD/CFD-PoD-1/P/CIR/2023/123 dated July 13, 2023 ("SEBI Circular") is enclosed as **Annexure-1**

The meeting of the Board of Directors commenced at 4:00 pm (IST) and concluded at 4:50 pm (IST).

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

Kindly take the above information on record.

Thanking you.

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

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

Genus Power Infrastructures Limited
(A Kailash Group Company)
Corporate Identity Number
L51909UP1992PLC051997

Corporate Office:
SPL-3, RIICO Industrial Area, Sitapura, Tonk Road,
Jaipur-302022, (Raj.), India
T. +91-141-7102400/500 • **F.** +91-141-2770319, 7102503
E. info@genus.in • **W.** www.genuspower.com

Registered Office:
G-123, Sector-63, Noida,
Uttar Pradesh-201307 (India)
T. +91-120-2581999
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Disclosure of information with respect to the appointment of Director pursuant to the Regulation 30 of the SEBI Listing Regulations, read with SEBI Circular No. SEBI/HO/CFD/CFD-PoD-1/P/CIR/2023/123 dated July 13, 2023:

Reason for change viz appointment, resignation, removal, death or otherwise	Additional Director and Whole Time Director (Executive Director) with effect from February 09, 2026
Date of appointment/ cessation & terms of appointment	Appointment of Mr. Nathu Lal Nama (DIN: 10302325) ("N. L. Nama") as an Additional Director and Whole Time Director (Executive Director) of the Company, for a period of two years with effect from February 09, 2026, subject to the approval of the shareholders of the Company. He shall also continue to serve as the Chief Financial Officer (CFO) of the Company under Section 203 of the Companies Act, 2013.
Brief Profile in case of appointment	<p>Mr. N. L. Nama, aged 61 years, is a qualified Chartered Accountant by profession and has professional experience of around four decades in the manufacturing industries of textiles, polymers, and engineering.</p> <p>Mr. N. L. Nama has a long-standing association with the Company. He has been associated with the Company since July, 2008 and has been serving as its Chief Financial Officer (CFO) since May, 2018. During his tenure, he has played a key role in the Company's financial management, budgeting, strategic planning, acquisitions, mergers, demergers, and operational decision-making, and has developed an in-depth understanding of the Company's business operations, commercials, systems, and governance framework. He is actively involved in overseeing the banking arrangements and funding requirements of the Company and its special purpose vehicles (SPVs) in relation to the Company's business and projects undertaken under the Revamped Distribution Sector Scheme (RDSS). Mr. N. L. Nama has demonstrated strong expertise in managing the Company's funds and credit facilities, along with effective negotiation skills in financial and banking matters. He also serves as a director in various subsidiaries and SPVs and is a member of the Risk Management Committee.</p> <p>Earlier, Mr. N. L. Nama was associated with the Modern Group, which belongs to the textile and polymer businesses. He served in various top and key-level positions at the Modern Group, where he headed finance, accounts, and monitoring functions for the group's textile industries.</p>
Disclosure of relationships between directors (in case of appointment of a Director)	Not related to any of the Directors of the Company.

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, E-mail: cs@genus.in,
 Website: www.genuspower.com, CIN: L51909UP1992PLC051997

Genus
 energizing lives

(Rs. in Crores)

S. No.	Particulars	Quarter ended			Nine month ended		Year ended
		31-Dec-25	30-Sep-25	31-Dec-24	31-Dec-25	31-Dec-24	31-Mar-25
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
<u>Continuing operations:</u>							
1	Income						
(a)	Revenue from operations	1,122.36	1,149.00	604.20	3,213.79	1,505.24	2,442.02
(b)	Other income	14.01	10.86	12.46	45.98	58.94	79.72
	Total income	1,136.37	1,159.86	616.66	3,259.77	1,564.18	2,521.74
2	Expenses						
(a)	Cost of raw materials and components consumed	776.75	874.22	383.42	2,356.44	1,095.65	1,676.81
(b)	Change in inventory of finished goods and work-in-progress	(106.40)	(201.51)	(47.86)	(444.49)	(259.92)	(284.98)
(c)	Employee benefit expenses	109.24	124.31	65.70	320.28	185.03	274.79
(d)	Other expenses	110.53	107.54	86.13	305.41	223.05	305.48
(e)	Depreciation and amortisation expenses	13.81	12.18	6.70	37.22	19.03	34.61
(f)	Finance costs	41.56	40.67	27.02	118.02	76.09	116.23
	Total expenses	945.49	957.41	521.11	2,692.88	1,338.93	2,122.94
3	Profit before tax (1-2)	190.88	202.45	95.55	566.89	225.25	398.80
4	Tax expense						
(a)	Current tax	39.80	54.71	30.85	131.74	66.25	85.91
(b)	Deferred tax charge / (benefits)	(8.25)	(0.42)	(3.21)	(0.83)	(6.02)	31.96
(c)	Tax expense/ (credit) relating to earlier years	11.71	-	-	11.71	-	(12.10)
	Total tax expense	43.26	54.29	27.64	142.62	60.23	105.77
5	Net profit for the period / year from continuing operations (3-4)	147.62	148.16	67.91	424.27	165.02	293.03
<u>Discontinued operations (refer note 5):</u>							
6	Profit from discontinued operations before tax	-	-	0.40	-	5.10	6.89
7	Tax expense (including deferred tax) on the above	-	-	0.10	-	1.28	1.74
8	Net profit for the period / year from discontinued operations:(6-7)	-	-	0.30	-	3.82	5.15
9	Net profit for the period / year (5+8)	147.62	148.16	68.21	424.27	168.84	298.18
10	Items of other comprehensive income/(loss) (net of tax)						
(a)	From continuing operations	(3.79)	(0.48)	(0.26)	(4.50)	(0.82)	0.93
(b)	From discontinued operations	-	-	-	-	-	(0.89)
	Total other comprehensive income/(loss) (a)+(b)	(3.79)	(0.48)	(0.26)	(4.50)	(0.82)	0.04
11	Total comprehensive income from continuing and discontinued operations (9+10)	143.83	147.68	67.95	419.77	168.02	298.22
12	Paid - up equity share capital	30.42	30.41	30.39	30.42	30.39	30.39
13	Other equity						1,816.75
14	Earnings per share (Face value of Re.1 each) (not annualised)						
	For continuing operations						
	- Basic (in Rs.)	4.85	4.87	2.23	13.96	5.43	9.64
	- Diluted (in Rs.)	4.83	4.84	2.22	13.87	5.40	9.59
	For discontinued operations						
	- Basic (in Rs.)	-	-	0.01	-	0.13	0.17
	- Diluted (in Rs.)	-	-	0.01	-	0.13	0.17
	For continuing and discontinued operations						
	- Basic (in Rs.)	4.85	4.87	2.24	13.96	5.56	9.81
	- Diluted (in Rs.)	4.83	4.84	2.23	13.87	5.53	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 February 9, 2026. 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 December 31, 2025.
- 3 The Board has reviewed and noted total executable order book position as of December 31, 2025 to be INR 27,217 crores, excluding taxes. It includes, INR 25,053 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 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. 181.70 crores 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 Effective November 21, 2025, the Government of India notified the four new Labour Codes namely the Code on Wages, 2019, the Industrial Relations Code, 2020, the Code on Social Security, 2020, and the Occupational Safety, Health and Working Conditions Code, 2020. Provisions of the previous labour Acts and their rules, notifications, etc. continue to remain in force till final notification of new Rules, etc. under the Code, to the extent these are in line with the Codes. Based on the current salary/wages structure in the Company, the impact of past service cost of gratuity and long-term absences arising on transition to the New Labour Codes is not expected to be material for own employees. Accordingly, no adjustment have been made to the Statement in this regard. Further, the Company is in the process of evaluating other possible impacts including for contract workforce. However, management is of the view that impact, if any, is unlikely to be material.
- 8 Subsequent to the current quarter end, on January 20, 2026, the Company has entered into a Share Purchase Agreement ("SPA"), for the acquisition of 86.49% of the equity shares of Newlectric Innovation Private Limited ("NIPL") at the consideration of Rs. 25.23 crores. The Company already holds 13.51% of the equity shares of NIPL. Upon completion of this transaction, NIPL will become a wholly owned subsidiary of the Company.
- 9 On October 28, 2025 the Company has formed a "Genus Employees Trust" ("ESOP Trust") for the purpose of administration and implementation of the Employee Stock Option Plan 2019 of the Company. The trust deed is duly executed on the above-mentioned date.
- 10 During the quarter ended December 31, 2025, the Company has issued 1,06,187 equity shares of Re. 1 each to the employees upon exercise of employee stock options under Employee Stock Appreciation Rights Plan 2019 ("ESAR 2019").
- 11 Previous periods' / year's figures have been regrouped/reclassified wherever necessary to conform to current periods' classification.

Place: Jaipur
Date : February 9, 2026



For and on behalf of the Board of Directors
(Ishwar Chand Agarwal)
Chairman & Whole-time Director
DIN: 00011152
(Page 2 of 4)

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, E-mail: cs@genus.in,

Website: www.genuspower.com, CIN: L51909UP1992PLC051997



(Rs. in Crores)

STATEMENT OF UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTH ENDED DECEMBER 31, 2025						
S. No.	Particulars	Quarter ended			Nine month ended	
		31-Dec-25	30-Sep-25	31-Dec-24	31-Dec-25	31-Dec-24
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	Continuing operations:					
	Income					
(a)	Revenue from operations	1,122.36	1,149.00	604.20	3,213.79	1,505.24
(b)	Other income	14.01	10.84	12.46	45.96	73.88
	Total income	1,136.37	1,159.84	616.66	3,259.75	1,579.12
2	Expenses					
(a)	Cost of raw materials and components consumed	776.75	874.22	383.42	2,356.44	1,095.65
(b)	Change in inventory of finished goods and work-in-progress	(106.40)	(201.51)	(47.86)	(444.49)	(259.92)
(c)	Employee benefit expenses	109.24	124.31	65.70	320.28	185.03
(d)	Other expenses	130.36	118.06	109.99	335.31	223.21
(e)	Depreciation and amortisation expenses	13.81	12.18	6.70	37.22	19.03
(f)	Finance costs	41.56	40.67	27.02	118.02	76.09
	Total expenses	965.32	967.93	544.97	2,722.78	1,339.09
3	Profit before tax (1-2)	171.05	191.91	71.69	536.97	240.03
4	Tax expense					
(a)	Current tax	39.80	54.71	30.85	131.74	66.25
(b)	Deferred tax charge / (credit)	(9.51)	(2.01)	(6.78)	(3.62)	(3.28)
(c)	Tax charge / (credit) relating to earlier years	11.71	-	-	11.71	-
	Total tax expense	42.00	52.70	24.07	139.83	62.97
5	Net profit before share of profit/(loss) of associate entities (3-4)	129.05	139.21	47.62	397.14	177.06
6	Share of net profit/(loss) from associate entities	11.19	3.77	8.48	23.40	7.24
7	Net profit for the period / year from continuing operations (5+6)	140.24	142.98	56.10	420.54	184.30
	Discontinued operations (refer note 5):					
8	Profit from discontinued operations before tax	-	-	0.40	-	5.10
9	Tax expense (including deferred tax) on the above	-	-	0.10	-	1.28
10	Net profit before share of profit/(loss) of associate entities (8-9)	-	-	0.30	-	3.82
11	Share of net profit/(loss) from associate entities	-	-	0.26	-	(0.05)
12	Net profit for the period / year from discontinued operations:(10+11)	-	-	0.56	-	3.77
13	Net profit for the period / year (7+12)	140.24	142.98	56.66	420.54	188.07
14	Items of other comprehensive income/(loss) (net of tax)					
(a)	From continuing operations	(3.79)	(0.48)	(0.26)	(4.50)	(0.82)
(b)	From discontinued operations	-	-	-	-	(0.89)
	Total other comprehensive income/(loss) (a)+(b)	(3.79)	(0.48)	(0.26)	(4.50)	(0.82)
15	Total comprehensive income from continuing and discontinued operations (13+14)	136.45	142.50	56.40	416.04	187.25
16	Paid - up equity share capital	27.67	27.66	27.64	27.67	27.64
17	Other equity					1,839.91
18	Earnings per share (Face value of Re.1 each) (not annualised)					
	For continuing operations					
	- Basic (in Rs.)	5.07	5.17	2.03	15.21	6.67
	- Diluted (in Rs.)	5.04	5.13	2.02	15.11	6.63
	For discontinued operations					
	- Basic (in Rs.)	-	-	0.02	-	0.14
	- Diluted (in Rs.)	-	-	0.02	-	0.14
	For continuing and discontinued operations					
	- Basic (in Rs.)	5.07	5.17	2.05	15.21	6.81
	- Diluted (in Rs.)	5.04	5.13	2.04	15.11	6.77
						11.27
						11.20

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Notes:

- 1 The above statement of unaudited consolidated financial results of Genus Power Infrastructures Limited ("the Holding 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 February 9, 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 December 31, 2025.
- 3 The Board has reviewed and noted total executable order book position as of December 31, 2025 to be INR 27,217 crores, excluding taxes. It includes, INR 25,053 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 Holding 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 Holding Company") and Genus Prime Infra Limited and their respective shareholders and creditors for transfer of 'Strategic Investment Division' of the Holding 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 Holding 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 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. 181.70 Crores 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 Holding 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 Effective November 21, 2025, the Government of India notified the four new Labour Codes namely the Code on Wages, 2019, the Industrial Relations Code, 2020, the Code on Social Security, 2020, and the Occupational Safety, Health and Working Conditions Code, 2020. Provisions of the previous labour Acts and their rules, notifications, etc. continue to remain in force till final notification of new Rules, etc. under the Code, to the extent these are in line with the Codes. Based on the current salary/wages structure in the group, the impact of past service cost of gratuity and long-term absences arising on transition to the New Labour Codes is not expected to be material for own employees. Accordingly, no adjustment have been made to the Statement in this regard. Further, the group is in the process of evaluating other possible impacts including for contract workforce. However, management is of the view that impact, if any, is unlikely to be material.
- 8 Subsequent to the current quarter end, on January 20, 2026, the Holding Company has entered into a Share Purchase Agreement ("SPA"), for the acquisition of 86.49% of the equity shares of Newelectric Innovation Private Limited ("NIPL") at the consideration of Rs. 25.23 crores. The Holding Company already holds 13.51% of the equity shares of NIPL. Upon completion of this transaction, NIPL will become a wholly owned subsidiary of the Holding Company.
- 9 On October 28, 2025 the Holding Company has formed a "Genus Employees Trust" ("ESOP Trust") for the purpose of administration and implementation of the Employee Stock Option Plan 2019 of the Holding Company. The trust deed is duly executed on the above-mentioned date.
- 10 Other Income for the nine month ended December 31, 2024 and year ended March 31, 2025 includes gain on financial instrument at fair value through profit and loss in a subsidiary amounting to Rs. 14.88 Crores and Rs. 2.81 Crores respectively. For other periods loss on such financial instruments has been grouped under other expenses.
- 11 During the quarter ended December 31, 2025, the Holding Company has issued 1,06,187 equity shares of Re. 1 each to the employees upon exercise of employee stock options under Employee Stock Appreciation Rights Plan 2019 ("ESAR 2019").
- 12 Previous periods' / year's figures have been regrouped/reclassified wherever necessary to conform to current periods' classification.

For and on behalf of the Board of Directors

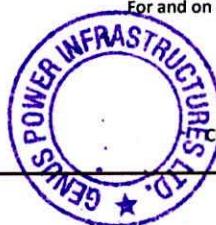

(Ishwar Chand Agarwal)

Chairman & Whole-time Director
DIN: 00011152

(Page 4 of 4)

Place: Jaipur

Date : February 9, 2026



M S K A & Associates LLP
(Formerly known as M S K A & Associates)
Chartered Accountants
Magnum Global Park,
Unit No- 2101-2115 A & B, Floor 21
Sector-58, Arch View
Gurugram, 122011 India

Kapoor Patni & Associates
Chartered Accountants
104, Villa De Sanya, Plot- E161
Ramesh Marg, C-Scheme,
Jaipur, 302001, Rajasthan, India

Independent Auditor's Review Report on Standalone unaudited financial Results of Genus Power Infrastructures Limited for the quarter and nine months ended December 31, 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

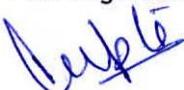
1. We have reviewed the accompanying statement of standalone unaudited financial results of **Genus Power Infrastructures Limited** (hereinafter referred to as 'the Company') for the quarter and nine months ended December 31, 2025 ('the Statement') attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("the Regulations").
2. This Statement, which is the responsibility of the Company's management and has been approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard - 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 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 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 LLP
(Formerly known as M S K A & Associates)
Chartered Accountants
Firm Registration No.:105047W/W101187


Vinod Gupta
Partner
Membership No. 503690

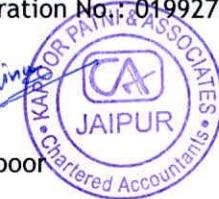


UDIN: 26503690 Q HKXUA5889

Place: Jaipur
Date: February 9, 2026

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


Abhinav Kapoor
Partner
Membership No. 419689



UDIN: 26419689 URRWW08021

Place: Jaipur
Date: February 9, 2026

M S K A & Associates LLP
(Formerly known as M S K A & Associates)
Chartered Accountants
Magnum Global Park
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Independent Auditor's Review Report on Consolidated unaudited financial Results of Genus Power Infrastructures Limited for the quarter and nine months ended December 31, 2025, pursuant to the 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 nine months ended December 31, 2025 ('the Statement') attached herewith, being submitted by the Holding Company pursuant to the requirement of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("the 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 Indian Accounting Standard - 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 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 Regulations, to the extent applicable.

4. The Statement includes the results of the Holding Company and the following entities:

List of the Subsidiaries:

Genus Shareholder Trust (Sole beneficiary), Genus Employee Trust (w.e.f. October 28, 2025), 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 Private Limited*, 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 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 financial statement and other financial information reflects total revenues of Rs. Nil and Rs. Nil, net loss after tax of Rs. 18.53 crores and net loss after tax of Rs. 26.99 crores and total comprehensive loss of Rs. 18.53 crores and total comprehensive loss of Rs. 26.99 crores, for the quarter and nine months ended December 31, 2025 respectively, 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. 11.19 crores and Rs. 23.40 crores and total comprehensive income of Rs. 11.19 crores and Rs. 23.40 crores, for the quarter and nine months ended December 31, 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 of 12 subsidiaries which have not been reviewed by their auditors, whose interim financial statement and other financial information reflect total revenues of Rs. Nil and Rs. Nil, total net loss after tax of Rs. 0.06 crores and Rs. 0.17 crores and total comprehensive loss of Rs. 0.06 crores and Rs. 0.17 crores for the quarter and nine months ended December 31, 2025, respectively, 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 LLP
(Formerly known as M S K A & Associates)
Chartered Accountants
Firm Registration No.:105047W/W101187


Vinod Gupta
Partner
Membership No. 503690

UDIN:26503690QCUKfH8906
Place: Jaipur
Date: February 9, 2026



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


Abhinav Kapoor
Partner
Membership No. 419689

UDIN:26419689YQFIUN1682
Place: Jaipur
Date: February 9, 2026

