

April 10, 2026

BSE Limited

Phiroze Jeejeebhoy Towers,
Dalal Street,
Mumbai – 400001

Scrip Code: 530343

National Stock Exchange of India Limited

Plot No. C/1, Block-G Exchange Plaza,
5th Floor, BandraKurla Complex,
Bandra (E), Mumbai – 400051

SYMBOL: GENUSPOWER

Sub: Update – Apportionment of Cost of Acquisition of Equity Shares of Genus Power Infrastructures Limited (“Company”) consequent upon demerger

Ref: Scheme of Arrangement, which inter-alia included the demerger of the Strategic Investment Business (the “Demerged Undertaking”) of Genus Power Infrastructures Limited (the “Company”) into Genus Prime Infra Limited (the “Resulting Company”), along with their respective shareholders and creditors (the “Scheme”) under Sections 230 to 232 and other applicable provisions of the Companies Act, 2013

Dear Sir / Madam,

This is in continuation of our letter(s) dated April, 30, 2025 and June 11, 2025, regarding the Scheme of Arrangement, which inter-alia included the demerger of the Strategic Investment Business (the “Demerged Undertaking”) of Genus Power Infrastructures Limited (the “Company”) into Genus Prime Infra Limited (the “Resulting Company”), along with their respective shareholders and creditors (the “Scheme”) under Sections 230 to 232 and other applicable provisions of the Companies Act, 2013.

Please find enclosed communication for the attention of the shareholders of the Company for apportionment of cost of acquisition of equity shares of the Company and the resulting Company pursuant to the Scheme.

Kindly take the same on record.

Thanking you.

For **Genus Power Infrastructures Limited**

(Puran Singh Rathore)
Joint Company Secretary & Compliance Officer

FOR ATTENTION OF SHAREHOLDERS OF GENUS POWER INFRASTRUCTURES LIMITED

1. The Hon'ble National Company Law Tribunal, Allahabad Bench, vide its order dated April 24, 2025, sanctioned the Scheme of Arrangement which inter-alia included the demerger of the Strategic Investment Business (Demerged Undertaking) of Genus Power Infrastructures Limited ("the Company") into Genus Prime Infra Limited ("the Resulting Company"), along with their respective shareholders and creditors (the "Scheme") and issue of equity shares by Resulting Company to the shareholders of the Company, in consideration thereof, in accordance with the provisions of Section 2(19AA) of the Income Tax Act, 1961.
2. In accordance with provisions of the Scheme, the Resulting Company shall issue and allot 1 (One) fully paid-up equity share of Resulting Company having face value of ₹2/- each (Rupees Two) for every 6 (Six) fully paid up equity share of face value of ₹1/- each (Rupee One) of the Company to the shareholders of the Company whose names are recorded in the register of members and / or records of the depository as on the Record Date (i.e., Friday, February 06, 2026).
3. For the purpose of determining the post demerger cost of acquisition of equity shares of the Company and the Resulting Company, you are advised to apportion your pre demerger cost of acquisition of equity shares in the Company in the following manner:

Sr. No.	Name of Company	% of Cost of Acquisition of Equity Shares of the Company
1	Genus Power Infrastructures Limited	90.05%
2	Genus Prime Infra Limited	9.95%

Please note that this communication pertaining to cost of acquisition is merely for the general guidance of the shareholders and should not be considered as a substitute for any independent opinion that the shareholder may obtain. The concerned regulatory, statutory or judicial authority, including any assessing officer/appropriate appellate authority, could take a different view. The Company takes no express or implied liability in relation to this guidance.