

February 13, 2024

National Stock Exchange of India Ltd.  
Exchange Plaza, Plot no. C/1, G Block,  
Bandra-Kurla Complex, Bandra (E),  
Mumbai - 400051.

(NSE Symbol: GENUSPOWER)

BSE Limited  
P.J. Towers,  
Dalal Street, Fort,  
Mumbai – 400001

(BSE Code: 530343)

Dear Sir/Madam,

**Sub: Unaudited Standalone and Consolidated Financial Results for the quarter and nine month ended December 31, 2023.**

This is to inform that the Board of Directors of the Company at its meeting held on today i.e. February 13, 2024 (commenced at 03:30 p.m. and concluded at 04:50 p.m.), inter alia, has approved and taken on record the unaudited standalone and consolidated financial results for the quarter and nine month ended December 31, 2023.

Pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended, we enclose herewith the said unaudited standalone and consolidated financial results for quarter and nine month ended December 31, 2023 along with the limited review report of the Auditors, thereon.

**The said results may be accessed on the Company's website i.e. [www.genuspower.com](http://www.genuspower.com).**

Kindly take the same on record.

Thanking you,

For **Genus Power Infrastructures Limited**

**ANKIT**  
**JHANJHARI**  
**RI**  
Digitally signed  
by ANKIT  
JHANJHARI  
Date: 2024.02.13  
16:57:54 +05'30'

**Ankit Jhanjhari**  
**Company Secretary**

Encl. as above

**S.R. BATLIBOI & ASSOCIATES LLP**  
Chartered Accountants  
THE SKYVIEW 10,18th Floor, North Lobby  
Survey No 83/1, Raidurgam,  
Hyderabad – 500032, India.

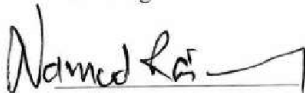
**KAPOOR PATNI & ASSOCIATES**  
Chartered Accountants  
104, Villa De Sanya, Plot - E161,  
Ramesh Marg, C-Scheme,  
Jaipur, 302001, Rajasthan, India

**Independent Auditor's Review Report on the Quarterly and Year to Date Unaudited Standalone Financial Results of Genus Power Infrastructures Limited Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended**

**Review Report to  
The Board of Directors  
Genus Power Infrastructures Limited**

1. We have reviewed the accompanying statement of Unaudited Standalone Financial Results of **Genus Power Infrastructures Limited** (the "Company") for the quarter and nine-month period ended December 31, 2023 (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 Indian Accounting Standard 34, (Ind AS 34) "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of 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. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. 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 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 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 the aforesaid Indian Accounting Standards ('Ind AS') specified under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other 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.

**For S.R. BATLIBOI & ASSOCIATES LLP**  
Chartered Accountants  
Firm Registration Number: 101049W/E300004



per Navneet Rai Kabra  
Partner

Membership Number: 102328

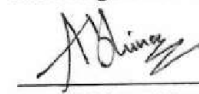
UDIN: 24102328BKE2K64093

Place of Signature: Hyderabad

Date: February 13, 2024



**For KAPOOR PATNI & ASSOCIATES**  
Chartered Accountants  
Firm Registration Number: 019927C



per Abhinav Kapoor  
Partner

Membership Number: 419689

UDIN: 24419689BKFFAC5652

Place of Signature: Jaipur

Date: February 13, 2024



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Chartered Accountants  
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Jaipur, 302001, Rajasthan, India

**Independent Auditor's Review Report on the Quarterly and Year to Date Unaudited Consolidated Financial Results of the Genus Power Infrastructures Limited Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended**

**Review Report to  
The Board of Directors  
Genus Power Infrastructures Limited**

1. We have reviewed the accompanying Statement of Unaudited Consolidated Financial Results of **Genus Power Infrastructures Limited** (the "Holding Company"), its subsidiaries (the Holding Company and its subsidiaries, together referred to as the "Group") and its associates for the quarter and nine-month period ended December 31, 2023 (the "Statement") attached herewith, being submitted by the Holding Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").
2. The Holding Company's Management is responsible for the preparation of the Statement in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, (Ind AS 34) "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. The Statement has been approved by the Holding Company's Board of Directors. 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. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. 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 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 No. CIR/CFD/CMD1/44/2019 dated March 29, 2019, 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:

**Holding Company:**

Genus Power Infrastructures Limited

**Subsidiaries:**

- a. **Sole Beneficiary Subsidiary –**
  - i. Genus Shareholders Trust
- b. **Wholly Owned Subsidiaries –**
  - i. Genus Power Solutions Private Limited
  - ii. Hi-Print Energy Solutions Private Limited
  - iii. Hi-Print Metering Solutions Private Limited
  - iv. Hi-Print Technologies Private Limited
  - v. Genus Assam Package-2 SPV Limited



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- vi. Genus Assam Package-4 SPV Limited
- vii. Genus Tripura SPV Private Limited
- viii. Genus Mizoram SPV Private Limited
- ix. Hi-Print Infra Private Limited (ceases to be subsidiary w.e.f. 10<sup>th</sup> August, 2023)

**c. Step-Down Subsidiaries –**

- i. Hi-Print Investments Private Limited
- ii. Genus Chhattisgarh PKG 1 SPV Private Limited
- iii. Maharashtra Akola Amaravati Smart Metering Private Limited
- iv. Genus Assam Package-3 SPV Limited
- v. Genus Assam Package-5 SPV Limited
- vi. Hi-Print Assam Package-3 SPV Limited
- vii. Jammu Smart Metering Private Limited
- viii. Durg Rajnandgaon Jagdalpur Smart Metering Private Limited
- ix. Kanpur Jhansi Banda Smart Metering Private Limited
- x. Purvanchal EAV-3 Smart Metering Private Limited
- xi. Himachal Pradesh C Zone Smart Metering Private Limited
- xii. Garhwal Smart Metering Private Limited

**Associates:**

- i. M.K.J. Manufacturing Pvt Limited
- ii. Greentech Mega Food Park Limited
- iii. Hop Electric Manufacturing Private Limited
- iv. Gemstar Infra Pte. Ltd

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 6 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 the aforesaid Indian Accounting Standards ('Ind AS') specified under Section 133 of the Companies Act, 2013, as amended, read with relevant rules issued thereunder and other 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. The accompanying Statement includes unaudited interim financial results and other unaudited financial information, in respect of:
  - 4 subsidiaries, whose unaudited interim financial results reflect total assets of Rs. 2.00 Lakhs as at December 31, 2023, total revenues of Rs. Nil and Rs. Nil, total net profit after tax of Rs. Nil Lakhs and Rs. Nil Lakhs and total comprehensive income of Rs. Nil Lakhs and Rs. Nil Lakhs for the quarter and nine-month period ended December 31, 2023 respectively, as considered in the Statement which have been reviewed by one of the joint auditors – Kapoor Patni & Associates in their individual capacity. Our opinion, in so far relates to the affairs of such subsidiary is based solely on the reports issued by Kapoor Patni & Associates.
  - 16 subsidiaries, whose unaudited interim financial results reflect total assets of Rs. 73,155.95 Lakhs as at December 31, 2023, total revenues of Rs. Nil and Rs. Nil, total net profit / (loss) after tax of Rs. (7,102.92) Lakhs and Rs. 38,540.31 Lakhs and total comprehensive income / (loss) of Rs. (7,102.92) Lakhs and Rs. 38,540.31 Lakhs for the quarter and nine-month period ended December 31, 2023 respectively, as considered in the Statement which have been reviewed by its independent auditors in their individual capacity.



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**KAPOOR PATNI & ASSOCIATES**  
Chartered Accountants  
104, Villa De Sanya, Plot - E161,  
Ramesh Marg, C-Scheme,  
Jaipur, 302001, Rajasthan, India

- 4 associates, whose unaudited interim financial results include Group's share of net loss of Rs. 986.33 Lakhs and Rs. 930.87 Lakhs and Group's share of total comprehensive loss of Rs. 986.33 Lakhs and Rs. 930.87 Lakhs for the quarter and nine-month period ended December 31, 2023 respectively, as considered in the Statement whose financial results have been reviewed by their respective independent auditors.

The independent auditors review reports on interim financial results of these entities 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 in respect of these subsidiaries and associates is based solely on the report of such auditors and procedures performed by us as stated in the paragraph 3 above.

One of the aforesaid associate is located outside India whose financial results and other financial information have been prepared in accordance with accounting principles generally accepted in their respective countries and which have been audited by other auditor under generally accepted auditing standards applicable in their respective countries. The Holding Company's management has converted the financial results of such associate located outside India from accounting principles generally accepted in their respective countries to accounting principles generally accepted in India. We have reviewed these conversion adjustments made by the Holding Company's management. Our conclusion in so far as it relates to the balances and affairs of such associate located outside India is based on the report of other auditor and the conversion adjustments prepared by the management of the Holding Company and reviewed by us.

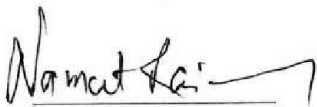
7. The accompanying Statement includes unaudited interim financial results and other unaudited financial information in respect of:

- 1 subsidiary, whose unaudited interim financial results reflect total assets of Rs. Nil as at December 31, 2023, total revenues of Rs. Nil and Rs. Nil, total net profit after tax of Rs. Nil Lakhs and Rs. Nil Lakhs and total comprehensive income of Rs. Nil Lakhs and Rs. Nil Lakhs for the quarter and nine-month period ended December 31, 2023 respectively

The unaudited interim financial results and other unaudited financial information of this subsidiary have not been reviewed by any auditor and have been approved and furnished to us by the Management and our conclusion on the Statement, in so far as it relates to the affairs of this associate, is based solely on such unaudited interim financial results and other unaudited financial information. According to the information and explanations given to us by the Management, these interim financial results are not material to the Group

Our conclusion on the Statement in respect of matters stated in paragraph 6 and 7 above is not modified with respect to our reliance on the work done and the reports of the other auditors and the financial results/financial information certified by the Management.

**For S.R. BATLIBOI & ASSOCIATES LLP**  
Chartered Accountants  
ICAI Firm Registration Number: 101049W/E300004



per Navneet Rai Kabra  
Partner  
Membership Number: 102328  
UDIN: 24102328BKEZKH1408  
Place of Signature: Hyderabad  
Date: February 13, 2024



**For KAPOOR PATNI & ASSOCIATES**  
Chartered Accountants  
Firm Registration Number: 019927C



per Abhinav Kapoor  
Partner  
Membership Number: 419689  
UDIN: 24419689BKFFAD8042  
Place of Signature: Jaipur  
Date: February 13, 2024



(Rs. In Lakhs)

**STATEMENT OF UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTH ENDED DECEMBER 31, 2023**

S. No.	Particulars	Quarter ended			Nine month ended		Year ended
		31-Dec-23	30-Sep-23	31-Dec-22	31-Dec-23	31-Dec-22	31-Mar-23
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
<b>1</b>	<b>Income</b>						
(a)	Revenue from contracts with customers	25,827.80	25,895.96	20,039.57	77,834.89	60,606.38	80,838.55
(b)	Other income	1,365.20	1,024.36	821.73	4,135.03	1,426.68	1,836.51
	<b>Total Income</b>	<b>27,193.00</b>	<b>26,920.32</b>	<b>20,861.30</b>	<b>81,969.92</b>	<b>62,033.06</b>	<b>82,675.06</b>
<b>2</b>	<b>Expenses</b>						
(a)	Cost of raw materials and components consumed	18,335.16	21,238.60	13,004.70	56,049.18	40,714.67	56,059.72
(b)	Change in inventory of finished goods and work-in-progress	(3,940.05)	(5,078.28)	(229.65)	(8,417.17)	(932.78)	(4,142.33)
(c)	Employee benefit expenses	4,166.87	4,016.70	3,140.54	11,757.61	9,247.66	12,364.33
(d)	Other expenses	4,545.00	3,334.82	2,073.36	10,695.58	6,409.58	8,674.48
(e)	Depreciation and amortisation expenses	574.26	495.24	469.40	1,541.16	1,409.01	1,873.03
(f)	Finance costs	1,346.33	1,355.72	757.49	3,910.24	1,912.42	2,818.46
	<b>Total expenses</b>	<b>25,027.57</b>	<b>25,362.80</b>	<b>19,215.84</b>	<b>75,536.60</b>	<b>58,760.56</b>	<b>77,647.69</b>
<b>3</b>	<b>Profit before tax (1-2)</b>	<b>2,165.43</b>	<b>1,557.52</b>	<b>1,645.46</b>	<b>6,433.32</b>	<b>3,272.50</b>	<b>5,027.37</b>
<b>4</b>	<b>Tax expense</b>						
(a)	Current tax	857.80	409.55	507.85	1,903.58	1,197.87	1,690.22
(b)	Deferred tax charge / (credit)	(36.73)	45.76	(13.08)	157.85	(162.75)	(147.52)
(c)	Tax charge / (credit) relating to earlier years	(7.96)	-	(13.75)	(7.96)	(13.75)	(13.75)
	<b>Total tax expense</b>	<b>813.11</b>	<b>455.31</b>	<b>481.02</b>	<b>2,053.47</b>	<b>1,021.37</b>	<b>1,528.95</b>
<b>5</b>	<b>Net profit for the period / year (3-4)</b>	<b>1,352.32</b>	<b>1,102.21</b>	<b>1,164.44</b>	<b>4,379.85</b>	<b>2,251.13</b>	<b>3,498.42</b>
<b>6</b>	<b>Items of other comprehensive income/(loss) (net of tax)</b>						
(a)	Items that will not be reclassified to statement of profit and loss	0.67	135.82	0.02	146.27	(32.82)	(63.37)
	<b>Total other comprehensive income/(loss) (net of tax)</b>	<b>0.67</b>	<b>135.82</b>	<b>0.02</b>	<b>146.27</b>	<b>(32.82)</b>	<b>(63.37)</b>
<b>7</b>	<b>Total comprehensive income (5+6)</b>	<b>1,352.99</b>	<b>1,238.03</b>	<b>1,164.46</b>	<b>4,526.12</b>	<b>2,218.31</b>	<b>3,435.05</b>
<b>8</b>	<b>Paid - up equity share capital (face value Re.1/- per share)</b>	<b>2,577.76</b>	<b>2,576.38</b>	<b>2,575.95</b>	<b>2,577.76</b>	<b>2,575.95</b>	<b>2,575.95</b>
<b>9</b>	<b>Other equity</b>						<b>95,879.23</b>
<b>10</b>	<b>Earnings per share (of Re.1/- each) (quarter is not annualised)</b>						
	- Basic earnings per share (in Rs.)	0.52	0.43	0.45	1.70	0.87	1.36
	- Diluted earnings per share (in Rs.)	0.51	0.42	0.45	1.67	0.87	1.35

**Notes:**

- 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"), were reviewed and recommended by the Audit Committee and approved by the Board of Directors at their meeting held on February 13, 2024. The joint statutory auditors have carried out a limited review on the unaudited standalone financial results and issued unqualified report thereon.
- The Company's Board has noted executable group order book position as on December 31, 2023 of Rs. 20,162.59 crores, net of taxes, which also includes the order book of subsidiaries amounting to Rs.18,606.02 crores, net of taxes.
- During the year ended March 31, 2021, the Board of Directors of the Company have approved the scheme of arrangement u/s 230 -232 of the Companies Act, 2013 between the Company and Genus Prime Infra Limited and their respective shareholders and Creditors for transfer of 'Strategic Investment division' to Genus Prime Infra Limited through demerger on a going concern basis. Accordingly, the Company has made requisite filing to appropriate authorities in this regard. Pending receipt of final approval from appropriate authorities, no impact / disclosure has been given in respect of the above transactions in the books of the Company for the period ended December 31, 2023.
- The Company has entered into an agreement to issue 4,59,78,965 convertible share warrants, amounting to INR 519.01 crores, on private placement basis to Chiswick Investments Pte. Ltd. This has been approved by the shareholders in an Extraordinary general Meeting held on July 31, 2023. During the quarter ended September 30, 2023, the Company received 25% of the issue size i.e. INR 129.75 Crores, as per provisions Chapter VII of the SEBI ICDR Regulations. Subsequent to period ended December 31, 2023, the Share Allotment Committee of the Company at its meeting held on January 15, 2024, allotted 4,59,78,965 equity shares of face value of Re. 1/- each fully paid up to Chiswick Investment Pte. Ltd. consequent to the exercise of right of conversion of 4,59,78,965 Warrants held by Chiswick Investment Pte. Ltd.. The Company has received the remaining exercise price of Rs. 84.66 per warrant (being an amount equivalent to the 75% of the warrant exercise price of Rs. 112.88 per warrant), aggregating to Rs. 389.25 crores.
- During the period ended December 31, 2023, the Company has 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, 2023.
- The Board of Directors of the Company in their meeting held on August 10, 2023 has approved divestment of 99.99% equity stake held in its wholly owned subsidiary company, Hi-Print Infra Private Limited ("Hi-Print") to Gemstar Infra Pte Ltd.
- Segment information is presented in the Consolidated financial results as permitted under Ind AS 108 "Operating Segments".
- During the period ended December 31, 2023, the share allotment committee of the Company has issued 79,069 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 101,023 equity shares of Re.1/- each.
- During the period ended December 31, 2023, the Board of Directors of the Company has cancelled 6,50,000 employee stock appreciation rights issued under the Employee Stock Appreciation Rights Plan 2019 ("ESAR 2019") due to non achievement of vesting conditions.
- Previous quarters/year figures have been regrouped/ reclassified wherever necessary to conform to current period classification.

Place: Jaipur  
Date: February 13, 2024



For and on behalf of the Board of Directors

*(Signature)*  
(Rajendra Kumar Agarwal)

Managing Director & CEO

DIN: 00011127

(Page 1 of 3)

**GENUS POWER INFRASTRUCTURES LIMITED**

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 Ph.:0141-7102400/500, Fax: 0141-2770319, E-mail: cs@genus.in,  
 Website: www.genuspowers.com, CIN: L51909UP1992PLC051997



(Rs. In Lakhs)

**STATEMENT OF UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTH ENDED DECEMBER 31, 2023**

S. No.	Particulars	Quarter ended			Nine month ended		Year ended
		31-Dec-23	30-Sep-23	31-Dec-22	31-Dec-23	31-Dec-22	31-Mar-23
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
<b>1</b>	<b>Income</b>						
(a)	Revenue from contracts with customers	25,827.80	25,895.96	20,039.57	77,834.89	60,606.38	80,838.55
(b)	Other income	(112.60)	5,014.42	2,137.65	7,015.70	3,598.63	1,372.29
	<b>Total income</b>	<b>25,715.20</b>	<b>30,910.38</b>	<b>22,177.22</b>	<b>84,850.59</b>	<b>64,205.01</b>	<b>82,210.84</b>
<b>2</b>	<b>Expenses</b>						
(a)	Cost of raw materials and components consumed	18,335.16	21,238.60	13,004.70	56,049.18	40,714.67	56,059.72
(b)	Change in inventory of finished goods and work-in-progress	(3,940.05)	(5,078.28)	(229.65)	(8,417.17)	(932.78)	(4,142.33)
(c)	Employee benefit expenses	4,166.87	4,016.70	3,140.54	11,757.61	9,247.66	12,365.41
(d)	Other expenses	4,600.65	3,158.12	2,075.36	10,583.29	6,416.51	8,690.79
(e)	Depreciation and amortisation expenses	574.26	495.24	469.40	1,541.16	1,409.01	1,873.03
(f)	Finance costs	1,358.11	1,324.33	762.70	3,924.14	1,920.97	2,883.30
	<b>Total expenses</b>	<b>25,095.00</b>	<b>25,154.71</b>	<b>19,223.05</b>	<b>75,438.21</b>	<b>58,776.04</b>	<b>77,729.92</b>
<b>3</b>	<b>Profit before tax (1-2)</b>	<b>620.20</b>	<b>5,755.67</b>	<b>2,954.17</b>	<b>9,412.38</b>	<b>5,428.97</b>	<b>4,480.92</b>
<b>4</b>	<b>Tax expense</b>						
(a)	Current tax	857.80	409.55	507.85	1,903.58	1,197.87	1,690.22
(b)	Deferred tax charge / (credit)	(223.53)	479.54	258.93	354.13	139.33	(159.91)
(c)	Tax charge / (credit) relating to earlier years	(7.98)	-	(13.75)	(7.96)	(13.75)	(13.75)
	<b>Total tax expense</b>	<b>626.31</b>	<b>889.09</b>	<b>753.03</b>	<b>2,249.75</b>	<b>1,323.45</b>	<b>1,516.56</b>
<b>5</b>	<b>Net profit for the period / year (3-4)</b>	<b>(6.11)</b>	<b>4,866.58</b>	<b>2,201.14</b>	<b>7,162.63</b>	<b>4,105.52</b>	<b>2,964.36</b>
<b>6</b>	<b>Share of net profit/(loss) from associate entities</b>	<b>(986.33)</b>	<b>52.16</b>	<b>(21.89)</b>	<b>(930.87)</b>	<b>(79.51)</b>	<b>(66.93)</b>
<b>7</b>	<b>Net profit for the period / year (5+6)</b>	<b>(992.44)</b>	<b>4,918.74</b>	<b>2,179.25</b>	<b>6,231.76</b>	<b>4,026.01</b>	<b>2,897.43</b>
<b>8</b>	<b>Items of other comprehensive income/(loss) (net of tax)</b>						
(a)	Items that will not be reclassified to statement of profit and loss	0.67	135.82	0.02	146.27	(32.82)	(63.37)
	<b>Total other comprehensive income/(loss) (net of tax)</b>	<b>0.67</b>	<b>135.82</b>	<b>0.02</b>	<b>146.27</b>	<b>(32.82)</b>	<b>(63.37)</b>
<b>9</b>	<b>Total comprehensive income (7+8)</b>	<b>(991.77)</b>	<b>5,054.56</b>	<b>2,179.27</b>	<b>6,378.03</b>	<b>3,993.19</b>	<b>2,834.06</b>
<b>10</b>	<b>Profit attributable to :</b>						
	Owners of the company	(992.44)	4,918.74	2,179.25	6,231.76	4,026.01	2,897.43
	Non - Controlling Interests	-	-	-	-	-	-
	<b>Net profit for the period / year</b>	<b>(992.44)</b>	<b>4,918.74</b>	<b>2,179.25</b>	<b>6,231.76</b>	<b>4,026.01</b>	<b>2,897.43</b>
<b>11</b>	<b>Other comprehensive income/(loss) attributable to :</b>						
	Owners of the company	0.67	135.82	0.02	146.27	(32.82)	(63.37)
	Non - Controlling Interests	-	-	-	-	-	-
	<b>Other comprehensive income/(loss) for the period / year</b>	<b>0.67</b>	<b>135.82</b>	<b>0.02</b>	<b>146.27</b>	<b>(32.82)</b>	<b>(63.37)</b>
<b>12</b>	<b>Total comprehensive income attributable to :</b>						
	Owners of the company	(991.77)	5,054.56	2,179.27	6,378.03	3,993.19	2,834.06
	Non - Controlling Interests	-	-	-	-	-	-
	<b>Total comprehensive income for the period / year</b>	<b>(991.77)</b>	<b>5,054.56</b>	<b>2,179.27</b>	<b>6,378.03</b>	<b>3,993.19</b>	<b>2,834.06</b>
<b>13</b>	<b>Paid - up equity share capital (face value Re.1/- per share)</b>	<b>2,577.76</b>	<b>2,576.38</b>	<b>2,575.95</b>	<b>2,577.76</b>	<b>2,575.95</b>	<b>2,575.95</b>
<b>14</b>	<b>Other equity</b>	-	-	-	-	-	<b>95,719.39</b>
<b>15</b>	<b>Earnings per share (of Re.1/- each) (quarter is not annualised)</b>						
	- Basic earnings per share (in Rs.)	(0.43)	1.00	0.95	2.71	1.75	1.26
	- Diluted earnings per share (in Rs.)	(0.43)	0.99	0.94	2.65	1.73	1.25

**Notes:**

- 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"), were reviewed and recommended by the Audit Committee and approved by the Board of Directors at their meeting held on February 13, 2024. The joint statutory auditors have carried out a limited review on the unaudited consolidated financial results and issued unqualified report thereon.
- The Company's Board has noted executable group order book position as on December 31, 2023 of Rs. 20,162.59 crores, net of taxes, which also includes the order book of subsidiaries amounting to Rs.18,606.02 crores, net of taxes.
- During the year ended March 31, 2021, the Board of Directors of the Company have approved the scheme of arrangement u/s 230 -232 of the Companies Act, 2013 between the Company and Genus Prime Infra Limited and their respective shareholders and Creditors for transfer of 'Strategic Investment division' to Genus Prime Infra Limited through demerger on a going concern basis. Accordingly, the Company has made requisite filing to appropriate authorities in this regard. Pending receipt of final approval from appropriate authorities, no impact / disclosure has been given in respect of the above transactions in the books of the Company for the period ended December 31, 2023.
- The Company has entered into an agreement to issue 4,59,78,965 convertible share warrants, amounting to INR 519.01 crores, on private placement basis to Chiswick Investments Pte. Ltd. This has been approved by the shareholders in an Extraordinary general Meeting held on July 31, 2023. During the quarter ended September 30, 2023, the Company received 25% of the issue size i.e. INR 129.75 Crores, as per provisions Chapter VII of the SEBI ICDR Regulations. Subsequent to period ended December 31, 2023, the Share Allotment Committee of the Company at its meeting held on January 15, 2024, allotted 4,59,78,965 equity shares of face value of Re. 1/- each fully paid up to Chiswick Investment Pte. Ltd. consequent to the exercise of right of conversion of 4,59,78,965 Warrants held by Chiswick Investment Pte. Ltd.. The Company has received the remaining exercise price of Rs. 84.66 per warrant (being an amount equivalent to the 75% of the warrant exercise price of Rs. 112.88 per warrant), aggregating to Rs. 389.25 crores.

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