

May 30, 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, 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 today, May 30, 2025, has inter-alia considered and approved the following:

1. The Audited Financial Results (Standalone and Consolidated) for the quarter and year ended March 31, 2025 and took on record Auditors Report thereon (Copy is enclosed). A declaration under regulation 33(3)(d) of the Listing Regulations is also enclosed.
2. The appointment of M/s ARMS & Associates LLP, Practicing Company Secretaries, a Peer Reviewed Firm of Company Secretaries in Practice (ICSI URN: P2011RJ023700), as Secretarial Auditors of the Company for a period of five years commencing from FY 2025-26 till FY 2029-30, subject to the approval of shareholders at the ensuing Annual General Meeting of the Company.
3. Appointment of M/s K. G. Goyal & Associates, Cost Accountants (Firm Registration No.000024) as cost auditors for the financial year 2025-26.

The details as required under SEBI Listing Regulations read with SEBI Circular No. SEBI/HO/CFD/CFD-PoD1/P/CIR/2023/123 dated 13th July, 2023 is enclosed as Annexure-1.

The meeting of the Board of Directors commenced at 04:00 pm (IST) and concluded at 04:59 pm (IST).

Kindly take the above information on record.

Thanking you.

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

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

Annexure-1

Disclosure of information required 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:

| | | |
|---|---|--|
| Name | M/s. ARMS & Associates LLP, Company Secretaries (ICSI URN: P2011RJ023700) | M/s K. G. Goyal & Associates, Cost Accountants (Firm Registration No.000024) |
| Reason for change viz appointment | Appointment as Secretarial Auditor of the Company from FY 2025-26 till FY 2029-30 pursuant to the provisions of Section 204 of the Companies Act, 2013 | Appointment as Cost Auditor of the Company for the financial year 2025-26 pursuant to the provisions of Section 148(3) of the Companies Act, 2013 |
| Date of appointment & terms of appointment | Appointment of M/s. ARMS & Associates LLP, Company Secretaries, as Secretarial Auditors of the Company from FY 2025-26 till FY 2029-30, subject to the approval of shareholders at the ensuing Annual General Meeting of the Company. | Appointment of M/s K. G. Goyal & Associates, Cost Accountants, for conducting audit of cost accounts of the Company for the financial year 2025-26. |
| Brief Profile | <p>ARMS & Associates LLP, the Firm is a blend of experienced and young Practicing Company Secretaries. They provide a wide range of services to an extensive grid of clients all over India. They have a team of around 50 dedicated personnel including associates, employees and articled clerks. ARMS serve to more than 1000 companies on regular basis and have served several hundreds of client on work to work basis.</p> <p>They have diverse conglomeration of clients that include Public and Private Limited Companies, Listed Companies, and Government Companies from various industries, Housing Finance Companies, Non-Banking Financial Companies including MFI's, Insurance Broking Companies, Service industry, and Trading Companies.</p> | <p>M/s K. G. Goyal & Associates, Cost Accountants is engaged in practice since last 35 years. It has Three Partners in whole time in practice with office located at Jaipur. Senior Partner of the firm Mr. Rajesh Goyal (FCMA, ACS) having experience of more than 33 years. The other two partners having experience of more than 10 years in cost auditing practice.</p> <p>The Firm has vast experience in the field of Cost Audit of Government and Private Sector companies engaged in Power, Textile, Edible Oil, Steel and Metal, Engineering goods etc having multiple locations in the country."</p> |
| Disclosure of relationships between directors | Not Applicable | Not Applicable |

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



(Rs. in Lakhs)

STATEMENT OF AUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED MARCH 31, 2025

| S. No. | Particulars | Quarter ended | | | Year ended | |
|-----------|--|---------------------------|------------------|---------------------------|--------------------|--------------------|
| | | 31-Mar-25 | 31-Dec-24 | 31-Mar-24 | 31-Mar-25 | 31-Mar-24 |
| | | (Audited) Refer note 2 | (Unaudited) | (Audited) Refer note 2 | (Audited) | (Audited) |
| | Continuing operations: | | | | | |
| 1 | Income | | | | | |
| (a) | Revenue from operations | 93,677.29 | 60,420.14 | 42,011.75 | 2,44,201.26 | 1,20,058.25 |
| (b) | Other income | 2,077.96 | 1,245.78 | 1,315.33 | 7,972.57 | 4,604.76 |
| | Total income | 95,755.25 | 61,665.92 | 43,327.08 | 2,52,173.83 | 1,24,663.01 |
| 2 | Expenses | | | | | |
| (a) | Cost of raw materials and components consumed | 58,116.67 | 38,341.91 | 31,393.58 | 1,67,681.42 | 87,442.76 |
| (b) | Change in inventory of finished goods and work-in-progress | (2,506.16) | (4,786.01) | (7,281.66) | (28,498.04) | (15,698.83) |
| (c) | Employee benefit expenses | 8,977.18 | 6,570.20 | 4,738.96 | 27,479.76 | 16,469.30 |
| (d) | Other expenses | 8,243.26 | 8,612.62 | 7,615.09 | 30,548.05 | 18,310.67 |
| (e) | Depreciation and amortisation expenses | 1,556.92 | 670.22 | 583.96 | 3,460.37 | 2,125.03 |
| (f) | Finance costs | 4,013.69 | 2,701.63 | 1,859.05 | 11,622.71 | 5,769.29 |
| | Total expenses | 78,401.56 | 52,110.57 | 38,908.98 | 2,12,294.27 | 1,14,418.22 |
| 3 | Profit before tax (1-2) | 17,353.69 | 9,555.35 | 4,418.10 | 39,879.56 | 10,244.79 |
| 4 | Tax expense | | | | | |
| (a) | Current tax | 1,966.14 | 3,085.16 | 1,690.70 | 8,590.73 | 3,470.20 |
| (b) | Deferred tax charge / (benefits) | 3,798.08 | (321.31) | (156.10) | 3,196.48 | (26.84) |
| (c) | Tax expense/ (credit) relating to earlier years | (1,210.23) | - | 0.97 | (1,210.23) | (6.99) |
| | Total tax expense | 4,553.99 | 2,763.85 | 1,535.57 | 10,576.98 | 3,436.37 |
| 5 | Net profit for the period / year from continuing operations (3-4) | 12,799.70 | 6,791.50 | 2,882.53 | 29,302.58 | 6,808.42 |
| | Discontinued operations (refer note 6): | | | | | |
| 6 | Profit from discontinued operations before tax | 179.68 | 39.58 | 340.50 | 688.77 | 947.14 |
| 7 | Tax expense (including deferred tax) on the above | 45.22 | 9.96 | 85.70 | 173.35 | 238.38 |
| 8 | Net profit for the period / year from discontinued operations:(6-7) | 134.46 | 29.62 | 254.80 | 515.42 | 708.76 |
| 9 | Net profit for the period / year (5+8) | 12,934.16 | 6,821.12 | 3,137.33 | 29,818.00 | 7,517.18 |
| 10 | Items of other comprehensive income/(loss) (net of tax) | | | | | |
| | Items that will not be reclassified to statement of profit and loss | | | | | |
| (a) | From continuing operations (net of tax) | 174.46 | (26.03) | (283.49) | 92.70 | (231.17) |
| (b) | From discontinued operations (net of tax) | (88.93) | - | 261.16 | (88.93) | 355.11 |
| | Total other comprehensive income/(loss) (a)+(b) | 85.53 | (26.03) | (22.33) | 3.77 | 123.94 |
| 11 | Total comprehensive income from continuing and discontinued operations (9+10) | 13,019.69 | 6,795.09 | 3,115.00 | 29,821.77 | 7,641.12 |
| 12 | Paid - up equity share capital | 3,039.28 | 3,038.56 | 3,037.55 | 3,039.28 | 3,037.55 |
| 13 | Other equity | | | | 1,81,674.27 | 1,53,357.63 |
| 14 | Earnings per share (Face value of Re.1/- each) (not annualised) | | | | | |
| | For continuing operations | | | | | |
| | - Basic (in Rs.) | 4.21 | 2.24 | 0.97 | 9.64 | 2.55 |
| | - Diluted (in Rs.) | 4.19 | 2.22 | 0.97 | 9.59 | 2.53 |
| | For discontinued operations | | | | | |
| | - Basic (in Rs.) | 0.04 | 0.01 | 0.09 | 0.17 | 0.27 |
| | - Diluted (in Rs.) | 0.04 | 0.01 | 0.09 | 0.17 | 0.26 |
| | For continuing and discontinued operations | | | | | |
| | - Basic (in Rs.) | 4.25 | 2.24 | 1.06 | 9.81 | 2.81 |
| | - Diluted (in Rs.) | 4.23 | 2.23 | 1.05 | 9.76 | 2.79 |

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MSKA & Associates
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 Identification
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Notes:

- 1 The above statement of audited 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 meetings held on May 30, 2025. The joint statutory auditors have issued an unmodified audit report thereon.
- 2 The figures for the quarter ended March 31, 2025 and March 31, 2024 are the balancing figures between the audited figures in respect of full year and published figures upto third quarter of the relevant financial year which were subjected to limited review by the joint statutory auditors.
- 3 During the previous 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 March 31, 2025.
- 4 The Board has reviewed and noted total executable order book position as of March 31, 2025 to be INR 30,110 crores, excluding taxes. It includes, INR 28,197 crores, orders to be executed pursuant to the above joint venture agreement (refer note 3 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.
- 5 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 formal communication or notice from the concerned authorities thereafter. The management is confident of having made all due compliances.
- 6 During the year ended March 31, 2021, the Board of Directors of the Company had approved a 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' of the Company to Genus Prime Infra Limited through demerger on a going concern basis. Accordingly, the Company made requisite filing to appropriate authorities in this regard. Subsequent to the current year end, the Scheme has been sanctioned by the Hon'ble National Company Law Tribunal (Allahabad Bench) (NCLT) vide its order dated April 24, 2025 which is also an appointed date as per the Scheme.
Consequent to the approval by NCLT, the aforesaid Scheme has been considered as highly probable as of the year end March 31, 2025 and demerger of Strategic Investment Division into Genus Prime Infra Limited meets the criteria prescribed in Ind AS 105 "Non-current Assets Held for Sale and Discontinued Operations" to be considered as discontinued operations, hence Strategic Investment Division business has been disclosed as discontinued operations in standalone financial results for the year ended March 31, 2025.
- 7 During the year ended March 31, 2025, the Company has issued 84,467 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 89,111 equity shares of Re.1/- each.
- 8 Segment information is presented in the Consolidated financial results as permitted under Ind AS 108 "Operating Segments".
- 9 Audited standalone statement of assets and liabilities and statement of cash flows are presented in Annexure - 1 and Annexure - 2 respectively.
- 10 Previous period / year figures have been regrouped/reclassified wherever necessary to conform to current period / year classification.

Place: Jaipur

Date : May 30, 2025



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



(Rs. in Lakhs)

STATEMENT OF AUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED MARCH 31, 2025

| S. No. | Particulars | Quarter ended | | | Year ended | |
|---|---|---------------------------|------------------|---------------------------|--------------------|--------------------|
| | | 31-Mar-25 | 31-Dec-24 | 31-Mar-24 | 31-Mar-25 | 31-Mar-24 |
| | | (Audited) Refer note 2 | (Unaudited) | (Audited) Refer note 2 | (Audited) | (Audited) |
| Continuing operations: | | | | | | |
| 1 | Income | | | | | |
| (a) | Revenue from operations | 93,677.29 | 60,420.14 | 42,011.75 | 2,44,201.26 | 1,20,058.25 |
| (b) | Other income | 2,077.72 | 1,245.73 | 1,523.33 | 8,257.88 | 7,384.38 |
| | Total income | 95,755.01 | 61,665.87 | 43,535.08 | 2,52,459.14 | 1,27,442.63 |
| 2 | Expenses | | | | | |
| (a) | Cost of raw materials and components consumed | 58,116.67 | 38,341.91 | 31,393.58 | 1,67,681.42 | 87,442.76 |
| (b) | Change in inventory of finished goods and work-in-progress | (2,506.16) | (4,786.01) | (7,281.66) | (28,498.04) | (15,698.83) |
| (c) | Employee benefit expenses | 8,977.18 | 6,570.20 | 4,738.96 | 27,479.76 | 16,469.30 |
| (d) | Other expenses | 9,456.93 | 10,999.27 | 8,041.89 | 30,570.04 | 18,316.15 |
| (e) | Depreciation and amortisation expenses | 1,556.92 | 670.22 | 583.96 | 3,460.37 | 2,125.03 |
| (f) | Finance costs | 4,013.73 | 2,701.68 | 1,845.19 | 11,622.81 | 5,769.33 |
| | Total expenses | 79,615.27 | 54,497.27 | 39,321.92 | 2,12,316.36 | 1,14,423.74 |
| 3 | Profit before tax (1-2) | 16,139.74 | 7,168.60 | 4,213.16 | 40,142.78 | 13,018.89 |
| 4 | Tax expense | | | | | |
| (a) | Current tax | 1,966.14 | 3,085.16 | 1,690.71 | 8,590.73 | 3,470.20 |
| (b) | Deferred tax charge / (credit) | 3,615.94 | (678.61) | (165.33) | 3,288.30 | 160.20 |
| (c) | Tax charge / (credit) relating to earlier years | (1,210.23) | - | 0.97 | (1,210.23) | (6.99) |
| | Total tax expense | 4,371.85 | 2,406.55 | 1,526.35 | 10,668.80 | 3,623.41 |
| 5 | Net profit before share of profit/(loss) of associate entities (3-4) | 11,767.89 | 4,762.05 | 2,686.81 | 29,473.98 | 9,395.48 |
| 6 | Share of net profit/(loss) from associate entities | 407.53 | 848.44 | (499.64) | 1,131.05 | (1,386.07) |
| 7 | Net profit for the period / year from continuing operations (5+6) | 12,175.42 | 5,610.49 | 2,187.17 | 30,605.03 | 8,009.41 |
| Discontinued operations (refer note 6): | | | | | | |
| 8 | Profit from discontinued operations before tax | 179.68 | 39.58 | 340.50 | 688.77 | 947.14 |
| 9 | Tax expense (including deferred tax) on the above | 45.22 | 9.96 | 85.70 | 173.35 | 238.38 |
| 10 | Net profit before share of profit/(loss) of associate entities (8-9) | 134.46 | 29.62 | 254.80 | 515.42 | 708.76 |
| 11 | Share of net profit/(loss) from associate entities | 21.27 | 25.55 | (7.23) | 17.73 | (51.67) |
| 12 | Net profit for the period / year from discontinued operations:(10+11) | 155.73 | 55.17 | 247.57 | 533.15 | 657.09 |
| 13 | Net profit for the period / year (7+12) | 12,331.15 | 5,665.66 | 2,434.74 | 31,138.18 | 8,666.50 |
| 14 | Items of other comprehensive income/(loss) (net of tax) | | | | | |
| Items that will not be reclassified to statement of profit and loss | | | | | | |
| (a) | From continuing operations (net of tax) | 174.46 | (26.03) | (283.49) | 92.70 | (231.17) |
| (b) | From discontinued operations (net of tax) | (88.93) | - | 261.16 | (88.93) | 355.11 |
| | Total other comprehensive income/(loss) (a)+(b) | 85.53 | (26.03) | (22.33) | 3.77 | 123.94 |
| 15 | Total comprehensive income from continuing and discontinued operations (13+14) | 12,416.68 | 5,639.63 | 2,412.41 | 31,141.95 | 8,790.44 |
| 16 | Paid - up equity share capital | 2,763.84 | 2,763.12 | 2,762.11 | 2,763.84 | 2,762.11 |
| 17 | Other equity | | | | 1,83,991.04 | 1,54,327.71 |
| 18 | Earnings per share (Face value of Re.1/- each) (not annualised) | | | | | |
| For continuing operations | | | | | | |
| | - Basic (in Rs.) | 4.40 | 2.03 | 0.81 | 11.08 | 3.34 |
| | - Diluted (in Rs.) | 4.37 | 2.02 | 0.81 | 11.01 | 3.32 |
| For discontinued operations | | | | | | |
| | - Basic (in Rs.) | 0.06 | 0.02 | 0.09 | 0.19 | 0.27 |
| | - Diluted (in Rs.) | 0.06 | 0.02 | 0.09 | 0.19 | 0.27 |
| For continuing and discontinued operations | | | | | | |
| | - Basic (in Rs.) | 4.46 | 2.05 | 0.90 | 11.27 | 3.61 |
| | - Diluted (in Rs.) | 4.43 | 2.04 | 0.90 | 11.20 | 3.59 |

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Notes:

- The above statement of audited 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 meetings held on May 30, 2025. The joint statutory auditors have issued an unmodified audit report thereon.
- The figures for the quarter ended March 31, 2025 and March 31, 2024 are the balancing figures between the audited figures in respect of full year and published figures upto third quarter of the relevant financial year which were subjected to limited review by the joint statutory auditors.
- During the previous 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 March 31, 2025.
- The Board has reviewed and noted total executable order book position as of March 31, 2025 to be INR 30,110 crores, excluding taxes. It includes, INR 28,197 crores, orders to be executed pursuant to the above joint venture agreement (refer note 3 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.
- 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 formal communication or notice from the concerned authorities thereafter. The management is confident of having made all due compliances.
- During the year ended March 31, 2021, the Board of Directors of the Holding Company had approved a Scheme of Arrangement u/s 230-232 of the Companies Act, 2013 between 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. Accordingly, the Holding Company made requisite filing to appropriate authorities in this regard. Subsequent to the current year end, the Scheme has been sanctioned by the Hon'ble National Company Law Tribunal (Allahabad Bench) (NCLT) vide its order dated April 24, 2025 which is also an appointed date as per the Scheme. Consequent to the approval by NCLT, the aforesaid Scheme has been considered as highly probable as of the year end March 31, 2025 and demerger of Strategic Investment Division into Genus Prime Infra Limited meets the criteria prescribed in Ind AS 105 "Non-current Assets Held for Sale and Discontinued Operations" to be considered as discontinued operations, hence Strategic Investment Division business has been disclosed as discontinued operations in consolidated financial results for the year ended March 31, 2025.

7 Segment reporting

(Rs. in Lakhs)

| Particulars | Quarter ended | | | Year ended | |
|--|---------------------------|------------------|---------------------------|--------------------|--------------------|
| | 31-Mar-25 | 31-Dec-24 | 31-Mar-24 | 31-Mar-25 | 31-Mar-24 |
| | (Audited) Refer note 2 | (Unaudited) | (Audited) Refer note 2 | (Audited) | (Audited) |
| Segment revenue | | | | | |
| - Metering business | 93,677.29 | 60,420.14 | 42,011.75 | 2,44,201.26 | 1,20,058.25 |
| - Strategic investment activity | 179.73 | 39.74 | 349.62 | 697.03 | 983.61 |
| | 93,857.02 | 60,459.88 | 42,361.37 | 2,44,898.29 | 1,21,041.86 |
| Add: un-allocable income /(loss) (net) | 2,077.72 | 1,245.72 | 1,523.32 | 8,257.88 | 7,384.38 |
| Total income | 95,934.74 | 61,705.60 | 43,884.69 | 2,53,156.17 | 1,28,426.24 |
| Segment result | | | | | |
| - Metering business | 19,633.40 | 12,820.87 | 6,579.70 | 46,278.83 | 15,376.92 |
| - Strategic investment activity | 179.68 | 39.58 | 340.50 | 688.77 | 947.14 |
| | 19,813.08 | 12,860.45 | 6,920.20 | 46,967.60 | 16,324.06 |
| Un-allocable (income) / expense (net) | (520.07) | 2,950.59 | 521.35 | (5,486.76) | (3,411.30) |
| Less: Finance cost | 4,013.73 | 2,701.68 | 1,845.19 | 11,622.81 | 5,769.33 |
| Profit before tax | 16,319.42 | 7,208.18 | 4,553.66 | 40,831.55 | 13,966.03 |
| Share of net profit/(loss) from associate entities - Strategic investment activity | 21.27 | 25.55 | (7.23) | 17.73 | (51.67) |
| Share of net profit/(loss) from associate entities - Other | 407.53 | 848.44 | (499.64) | 1,131.05 | (1,386.07) |
| | | | | | |
| | | | | As at | |
| | | | | 31-Mar-25 | 31-Dec-24 |
| | | | | (Audited) | (Unaudited) |
| | | | | 31-Mar-24 | |
| | | | | (Audited) | |
| Segment assets | | | | | |
| - Metering business | | | | 2,99,385.65 | 2,65,856.66 |
| - Strategic investment activity | | | | 17,614.88 | 18,442.83 |
| - Un-allocated | | | | 1,17,593.22 | 1,00,708.42 |
| Total segment assets | | | | 4,34,593.75 | 3,85,007.91 |
| Segment liabilities | | | | | |
| - Metering business | | | | 1,04,143.85 | 80,570.88 |
| - Strategic investment activity | | | | - | 91.98 |
| - Un-allocated | | | | 1,43,695.02 | 1,30,086.34 |
| Total segment liabilities | | | | 2,47,838.87 | 2,10,749.20 |
| | | | | 1,19,599.02 | |

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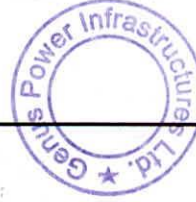
Note:

The Group has made significant strategic investments in the past and has undertaken the said activity in a focused and organized manner. Effective April 01, 2020, the Board of Directors of the Company has decided to recognize the 'Strategic Investment Division' as a separate business division of the Company with a dedicated team reporting directly to the senior management. Consequently, the Chief Operating Decision Maker (CODM) reviews the business as two operating segments - 'Metering Business' and 'Strategic Investment Activity'. In accordance with the core principles of Ind AS 108 "Operating Segments", these have been considered as reportable segments of the Company.

- 8 During the year ended March 31, 2025, the Company has issued 84,467 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 89,111 equity shares of Re.1/- each.
- 9 Other expenses for the quarter ended March 31, 2025, December 31, 2024 and March 31, 2024 includes loss on financials instrument at fair value through profit and loss in a subsidiary amounting to Rs.1207.61 Lakhs, Rs.2,381.95 Lakhs and Rs.309.04 Lakhs respectively. For other periods gain on such instruments has been grouped under other income.
- 10 Audited consolidated statement of assets and liabilities and statement of cash flows are presented in Annexure - 1 and Annexure - 2 respectively.
- 11 Previous period / year figures have been regrouped/reclassified wherever necessary to conform to current period / year classification.

For and on behalf of the Board of Directors

Place: Jaipur
Date : May 30, 2025



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

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MSKA & Associates
Initialed for Identification purposes only



GENUS POWER INFRASTRUCTURES LIMITED
STATEMENT OF ASSETS AND LIABILITIES

(Rs. in lakhs)

| Particulars | STANDALONE | | CONSOLIDATED | |
|---|-----------------------------|-----------------------------|-----------------------------|-----------------------------|
| | As at | As at | As at | As at |
| | March 31, 2025 (Audited) | March 31, 2024 (Audited) | March 31, 2025 (Audited) | March 31, 2024 (Audited) |
| ASSETS | | | | |
| Non-current assets | | | | |
| Property, plant and equipment | 26,533.77 | 17,555.95 | 26,533.77 | 17,555.95 |
| Capital work-in-progress | 4,071.56 | 1,462.83 | 4,071.56 | 1,462.83 |
| Right of use assets | 1,645.65 | 1,631.58 | 1,645.65 | 1,631.58 |
| Intangible assets | 317.66 | 131.67 | 317.66 | 131.67 |
| Investments accounted for using equity method | - | - | 2,145.36 | 987.81 |
| Financial assets | | | | |
| Investments | 3,881.15 | 3,742.71 | 1,483.41 | 1,347.97 |
| Loans | 15,659.41 | 4,300.00 | 15,648.41 | 4,300.00 |
| Others | 2,224.84 | 3,398.29 | 2,226.54 | 3,398.29 |
| Contract assets | 14,622.38 | 7,312.80 | 14,622.38 | 7,312.80 |
| Non-financial assets | 3,454.32 | 2,369.18 | 3,454.32 | 2,369.18 |
| Total non-current assets | 72,410.74 | 41,905.01 | 72,149.06 | 40,498.08 |
| Current assets | | | | |
| Inventories | 84,961.46 | 48,305.58 | 84,961.46 | 48,305.58 |
| Financial assets | | | | |
| Investments | 8,110.00 | 9,762.41 | 17,233.67 | 18,605.57 |
| Investment in trust | 5,995.08 | 5,995.08 | - | - |
| Loans | 1,001.16 | 3,285.30 | 1,001.16 | 3,285.30 |
| Trade receivables | 1,36,371.78 | 57,971.01 | 1,36,371.78 | 57,971.01 |
| Cash and cash equivalents | 22,175.93 | 16,007.56 | 22,190.02 | 16,011.22 |
| Other bank balances | 53,810.73 | 51,034.18 | 53,810.73 | 51,034.18 |
| Others | 4,150.97 | 3,121.10 | 4,149.42 | 3,114.41 |
| Contract assets | 4,468.69 | 4,502.61 | 4,468.69 | 4,502.61 |
| Non-financial assets | 20,641.90 | 17,314.89 | 20,642.88 | 17,315.21 |
| Total current assets | 3,41,687.70 | 2,17,299.72 | 3,44,829.81 | 2,20,145.09 |
| Assets classified as held for distribution (refer No 6) | 18,170.21 | 16,618.73 | 17,614.88 | 16,045.67 |
| TOTAL ASSETS | 4,32,268.65 | 2,75,823.46 | 4,34,593.75 | 2,76,688.84 |
| EQUITY AND LIABILITIES | | | | |
| Equity | | | | |
| Equity share capital | 3,039.28 | 3,037.55 | 2,763.84 | 2,762.11 |
| Other equity | 1,81,674.27 | 1,53,357.63 | 1,83,991.04 | 1,54,327.71 |
| TOTAL EQUITY | 1,84,713.55 | 1,56,395.18 | 1,86,754.88 | 1,57,089.82 |
| Non-current liabilities | | | | |
| Contract liabilities | 12,987.45 | 6,759.79 | 12,987.45 | 6,759.79 |
| Financial liabilities | | | | |
| Borrowings | 43,770.28 | 7,821.72 | 43,770.28 | 7,821.72 |
| Lease liability | - | 13.88 | - | 13.88 |
| Other financial liabilities | 544.94 | 504.35 | 544.94 | 504.35 |
| Provisions | 10,499.34 | 4,656.54 | 10,499.34 | 4,656.54 |
| Government grants | 170.17 | 192.02 | 170.17 | 192.02 |
| Net employee defined benefit liabilities | 1,147.96 | 343.07 | 1,147.96 | 343.07 |
| Deferred tax liabilities (net) | 3,297.45 | 106.80 | 3,564.55 | 282.08 |
| Total non-current liabilities | 72,417.59 | 20,398.17 | 72,684.69 | 20,573.45 |
| Current liabilities | | | | |
| Contract liabilities | 2,827.26 | 6,769.76 | 2,827.26 | 6,769.76 |
| Financial liabilities | | | | |
| Borrowings | 92,689.51 | 50,890.63 | 92,689.51 | 50,890.63 |
| Trade payables | | | | |
| - Total outstanding dues of micro and small enterprises | 11,221.71 | 4,605.11 | 11,221.71 | 4,605.11 |
| - Total outstanding dues of creditors other than micro and small enterprises | 46,727.62 | 30,467.87 | 46,742.62 | 30,463.33 |
| Lease liability | 127.90 | 68.66 | 127.90 | 68.66 |
| Other liabilities | 9,364.73 | 1,876.33 | 9,364.73 | 1,876.33 |
| Government grants | 27.63 | 73.00 | 27.63 | 73.00 |
| Net employee defined benefit liabilities | 480.94 | 419.28 | 480.94 | 419.28 |
| Current tax liabilities (net) | 2,822.14 | 1,024.66 | 2,822.14 | 1,024.66 |
| Provisions | 2,659.31 | 1,311.37 | 2,659.31 | 1,311.37 |
| Non-financial liabilities | 6,188.76 | 1,462.36 | 6,190.43 | 1,462.36 |
| Total current liabilities | 1,75,137.51 | 98,969.03 | 1,75,154.18 | 98,964.49 |
| Liabilities directly associated with the assets held for distribution (refer note 6) | - | 61.08 | - | 61.08 |
| TOTAL LIABILITIES | 2,47,555.10 | 1,19,428.28 | 2,47,838.87 | 1,19,599.02 |
| TOTAL EQUITY AND LIABILITIES | 4,32,268.65 | 2,75,823.46 | 4,34,593.75 | 2,76,688.84 |

For and on behalf of the Board of Directors

Place: Jaipur
Date: May 30, 2025

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

MSKA & Associates
Initialed for
Identification
purposes only



GENUS POWER INFRASTRUCTURES LIMITED
STATEMENT OF CASH FLOWS

(Rs. in lakhs)

| Particulars | STANDALONE | | CONSOLIDATED | |
|--|-----------------------------|-----------------------------|-----------------------------|-----------------------------|
| | For the year ended | | | |
| | March 31, 2025 (Audited) | March 31, 2024 (Audited) | March 31, 2025 (Audited) | March 31, 2024 (Audited) |
| Profit before tax from continuing operations | 39,879.56 | 10,244.79 | 40,142.78 | 13,018.89 |
| Profit before tax from discontinuing operations | 688.77 | 947.14 | 688.77 | 947.14 |
| Cash flows from operating activities | | | | |
| Adjustments for : | | | | |
| Depreciation and amortisation expenses | 3,460.37 | 2,125.03 | 3,460.37 | 2,125.03 |
| Loss on sale of property, plant and equipment (net) | 20.63 | 39.32 | 20.63 | 39.32 |
| Income from government grants | (67.22) | (73.04) | (67.22) | (73.04) |
| Provision for expected credit losses and balances written off (net) | 2,571.67 | 605.62 | 2,571.67 | 605.62 |
| Interest expense | 11,622.71 | 5,769.29 | 11,622.81 | 5,769.33 |
| Interest income | (6,508.02) | (4,210.69) | (6,507.73) | (4,210.69) |
| Finance income under service concession arrangement | (2,849.66) | (830.41) | (2,849.66) | (830.41) |
| (Gain) / loss on financial instruments at fair value through profit or loss | (446.00) | (574.55) | (726.51) | (3,213.23) |
| Share based payment expense | 138.42 | 108.32 | 138.42 | 108.32 |
| Net loss/ (gain) on foreign exchange fluctuations (unrealised) | (672.93) | (221.46) | (672.93) | (221.46) |
| Operating profit before working capital changes | 47,838.30 | 13,929.36 | 47,821.40 | 14,064.82 |
| Movement in working capital: | | | | |
| (Increase) / decrease in inventories | (36,655.88) | (19,715.31) | (36,655.88) | (19,715.31) |
| (Increase) / decrease in trade receivable | (82,235.42) | (11,291.78) | (82,235.42) | (11,310.94) |
| (Increase) / decrease in contract assets | (4,426.00) | (10,985.00) | (4,426.00) | (10,985.00) |
| (Increase) / decrease in other financial assets | (444.72) | (1,314.29) | (439.13) | (1,290.22) |
| (Increase) / decrease in non-financial assets | (4,918.48) | (9,536.21) | (4,919.14) | (9,458.20) |
| Increase / (decrease) in contract liabilities | 2,285.16 | 3,458.16 | 2,285.16 | 3,458.16 |
| Increase / (decrease) in trade payables | 23,411.70 | 18,808.83 | 23,431.25 | 18,800.11 |
| Increase / (decrease) in financial, non-financial liabilities and provisions | 16,514.08 | 4,114.90 | 16,515.75 | 4,114.90 |
| Cash generated from operations | (38,631.26) | (12,531.34) | (38,622.01) | (12,321.68) |
| Income tax paid (net) | (5,715.14) | (2,905.80) | (5,715.14) | (2,905.80) |
| Net cash flows used in operating activities (A) | (44,346.40) | (15,437.14) | (44,337.15) | (15,227.48) |
| Cash flows used in investing activities | | | | |
| Purchase of property, plant and equipment, including intangible assets, capital work in progress, capital advances and capital creditors | (11,265.72) | (7,182.73) | (11,265.72) | (7,182.55) |
| Proceeds from sale of property, plant and equipment | 10.09 | 51.96 | 10.09 | 51.96 |
| Loans and advances given to body corporates and subsidiaries | (18,741.16) | (10,174.80) | (18,741.16) | (8,285.30) |
| Loans and advances repaid by body corporates and subsidiaries | 8,242.80 | 11,058.89 | 8,242.80 | 2,120.50 |
| Investment in equity shares of associates | (103.99) | (2,568.46) | (103.99) | (2,568.46) |
| Investment in equity shares of subsidiary | (4.00) | (6.00) | - | - |
| Investment in equity/ preference shares of body corporate, except above | - | - | - | (5.00) |
| Sale proceeds from equity shares of subsidiary | 1.00 | 1.00 | - | - |
| Redemption of/(investment in) debentures | 50.00 | (100.00) | 50.00 | (100.00) |
| Sale proceeds from current investments | 2,098.75 | 9,316.69 | 2,098.75 | 9,316.69 |
| Purchase of current investments | (0.34) | (2,249.15) | (0.34) | (2,248.56) |
| Decrease / (Increase) in fixed deposit and margin money deposits (net) | (1,617.66) | (44,641.17) | (1,619.36) | (37,656.36) |
| Receipt of finance income | 1,348.65 | 164.42 | 1,348.65 | 164.42 |
| Interest received | 5,773.59 | 3,478.14 | 5,773.57 | 3,313.58 |
| Net cash flows used in investing activities (B) | (14,207.99) | (42,851.21) | (14,206.71) | (43,079.08) |
| Net cash flows used in financing activities | | | | |
| Cash proceeds from issue of equity shares including share premium | 16.05 | 51,916.27 | 16.05 | 51,916.27 |
| Proceeds of long-term borrowings | 47,413.91 | 8,691.14 | 47,413.91 | 8,691.14 |
| Repayment of long-term borrowings | (5,635.55) | (21.56) | (5,635.55) | (21.56) |
| Receipt / (repayment) of short-term borrowings (net) | 6,264.92 | (641.46) | 6,264.92 | (641.46) |
| Payment of lease liabilities | (308.58) | (168.46) | (308.58) | (168.46) |
| Dividend paid | (1,656.47) | (1,728.71) | (1,656.47) | (1,728.71) |
| Interest paid | (11,075.68) | (5,715.32) | (11,075.78) | (5,715.36) |
| Net cash flows from financing activities (C) | 35,018.60 | 52,331.90 | 35,018.50 | 52,331.86 |
| Net decrease/ (increase) in cash and cash equivalents (A+B+C) | (23,535.79) | (5,956.45) | (23,525.36) | (5,974.70) |
| Cash and cash equivalents at the beginning of the year | (17,106.05) | (11,149.60) | (17,102.39) | (11,127.69) |
| Cash and cash equivalents at the year end | (40,641.84) | (17,106.05) | (40,627.75) | (17,102.39) |
| Components of cash and cash equivalents: | | | | |
| Cash and cash equivalents | 22,175.93 | 16,007.56 | 22,190.02 | 16,011.22 |
| Cash credit from banks | (62,817.77) | (33,113.61) | (62,817.77) | (33,113.61) |
| Total cash and cash equivalents | (40,641.84) | (17,106.05) | (40,627.75) | (17,102.39) |

For and on behalf of the Board of Directors

Place: Jaipur
Date : May 30, 2025

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

(Page 7 of 7)

MSKA & Associates
Initialed for
Identification
purposes only

Independent Auditor's Report on Standalone Audited Annual Financial Results of Genus Power Infrastructures Limited, 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

Report on the Audit of the Standalone Financial Results

Opinion

We have audited the accompanying statement of standalone annual financial results of Genus Power Infrastructures Limited (hereinafter referred to as 'the Company') for the year ended March 31, 2025 ('the Statement'), attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ('Listing Regulations').

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid Statement:

(i) is presented in accordance with the requirements of the Listing Regulations in this regard; and

(ii) gives a true and fair view, in conformity with the recognition and measurement principles laid down in the applicable accounting standards prescribed under Section 133 of the Companies Act, 2013 ("the Act"), read with Companies (Indian Accounting Standards) Rules, 2015, as amended, and other accounting principles generally accepted in India, of the net profit and other comprehensive income and other financial information of the Company for the year ended March 31, 2025.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing ('SAs') specified under section 143(10) of the Act. Our responsibilities under those SAs are further described in the Auditor's Responsibilities for the Audit of the Standalone financial results section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the Standalone financial results under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our opinion.

Emphasis of Matter:

We draw attention to Note 5 to 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 opinion is not modified in respect of this matter.



Management's and Board of Directors' Responsibilities for the Standalone Financial Results

This Statement, which is the responsibility of the Company's Management and approved by the Board of Directors, has been prepared on the basis of the standalone annual financial statements. The Company's Board of Directors are responsible for the preparation and presentation of this Statement that gives a true and fair view of the net profit and other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in accordance with the Indian Accounting Standards prescribed under Section 133 of the Act read with Companies (Indian Accounting Standards) Rules, 2015, as amended, issued thereunder and other accounting principles generally accepted in India and is in compliance with the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the Statement, the Board of Directors of the Company are responsible for assessing the ability of the Company to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so. The Board of Directors are responsible for overseeing the financial reporting process of the Company.

Auditors' Responsibilities for the Audit of the Standalone Financial Results

Our objectives are to obtain reasonable assurance about whether the Statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these Statement.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the Statement, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3) (i) of the Act, we are also responsible for expressing our opinion on whether the Company has adequate internal financial controls with reference to standalone financial statements in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.



- Conclude on the appropriateness of the Board of Directors use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the ability of the Company to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the Statement or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the Statement, including the disclosures, and whether the Statement represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance of the Company of which we are the independent auditors regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Other Matters:

1. The Statement for the year ended March 31, 2024 were audited by another firm of chartered accountants along with one of the joint statutory auditors of the Company i.e Kapoor Patni & Associates whose report dated May 29, 2024 expressed an unmodified opinion on those Statement.
2. The Statement includes the results for the quarter ended March 31, 2025 being the balancing figure between the audited figures in respect of the full financial year ended March 31, 2025 and the published unaudited year to date figures up to the third quarter of the current financial year prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" which were subject to limited review by us.

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



Vinod Gupta
Partner
Membership No. 503690
UDIN: 25503690BMNTAR9936



Place: Jaipur
Date : May 30, 2025

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



Abhinav Kapoor
Partner
Membership No. 419689
UDIN: 25419689BMILA6406

Place: Jaipur
Date : May 30, 2025

Independent Auditor's Report on Consolidated Audited Annual Financial Results of Genus Power Infrastructures Limited 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

Report on the Audit of the Consolidated Financial Results

Opinion

We have audited the accompanying Statement of Consolidated annual financial results of Genus Power Infrastructures Limited (hereinafter referred to as the 'Holding Company') and its subsidiaries (Holding Company and its subsidiaries together referred to as "the Group") and its associates for the year ended March 31, 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 ('Listing Regulations').

In our opinion and to the best of our information and according to the explanations given to us, and based on the consideration of reports of other auditors on separate audited financial statements of the subsidiaries and associates, the aforesaid Statement:

(i) includes the annual financial results of the Holding Company and the following entities:

List of subsidiaries:

Genus Shareholder Trust (Sole beneficiary), Hi-Print Technologies Private Limited, 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 associates:

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

(ii) is presented in accordance with the requirements of the Listing Regulations in this regard; and

(iii) gives a true and fair view in conformity with the recognition and measurement principles laid down in the applicable accounting standards prescribed under Section 133 of the Companies Act, 2013 ("the Act"), read with Companies (Indian Accounting Standards) Rules, 2015, as amended, and other accounting principles generally accepted in India, of the net profit and other comprehensive income and other financial information of the Group and its associates for the year ended March 31, 2025.



Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing ('SAs') specified under section 143(10) of the Act. Our responsibilities under those SAs are further described in the Auditor's Responsibilities for the Audit of the Consolidated Financial Results section of our report. We are independent of the Group, and of its associates in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the consolidated financial results under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence obtained by us and other auditors in terms of their reports referred to in "Other Matter" paragraph below, is sufficient and appropriate to provide a basis for our opinion.

Emphasis of Matter:

We draw attention to Note 5 to the statements 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 opinion is not modified in respect of this matter

Management's and Board of Directors' Responsibilities for the Consolidated Financial Results

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 on the basis of the consolidated annual financial statements. The Holding Company's Board of Directors are responsible for the preparation and presentation of this Statement that gives a true and fair view of the net profit and other comprehensive income and other financial information of the Group including its associates in accordance with the recognition and measurement principles laid down in accordance with the applicable Accounting Standards prescribed under Section 133 of the Act read with Companies (Indian Accounting Standards) Rules, 2015, as amended and other accounting principles generally accepted in India and is in compliance with the Listing Regulations. The respective Board of Directors of the companies included in the Group and of its associates are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Group and of its associates and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Statement that give a true and fair view and are free from material misstatement, whether due to fraud or error, which have been used for the purpose of preparation of the Statement by the Directors of the Holding Company, as aforesaid.

In preparing the Statement, the respective Board of Directors of the companies included in the Group and of its associates are responsible for assessing the ability of the Group and of its associates to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the respective Board of Directors either intends to liquidate the Group and of its associates or to cease operations, or has no realistic alternative but to do so.

The respective Board of Directors of the companies included in the Group and of its associates are responsible for overseeing the financial reporting process of the Group and of its associates.



Auditors' Responsibilities for the Audit of the Consolidated Financial Results

Our objectives are to obtain reasonable assurance about whether the Statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this Statement.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the Statement, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3) (i) of the Act, we are also responsible for expressing our opinion on whether the Holding Company has adequate internal financial controls with reference to consolidated financial statements in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- Conclude on the appropriateness of the Board of Directors use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the ability of the Group and of its associates to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the Statement or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Group and of its associates to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the Statement, including the disclosures, and whether the Statement represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial results/financial information of the entities within the Group and of its associates to express an opinion on the Statement. We are responsible for the direction, supervision and performance of the audit of financial information of such entities included in the Statement of which we are the independent auditors. For the other entities included in the Statement, which have been audited by other auditors, such other auditors remain responsible for the direction, supervision and performance of the audits carried out by them. We remain solely responsible for our audit opinion.

We communicate with those charged with governance of the Holding Company and such other entities included in the Statement of which we are the independent auditors regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.



We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

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

Other Matters:

1. The Statement includes financial results and other financial information (before elimination) in respect of 12 Subsidiaries whose financial statements reflect total assets of Rs. 9,146.34 lacs as at March 31, 2025, total revenues of Rs. Nil and Rs. Nil, total loss after tax of Rs. 1,031.77 lacs and total profit after tax of Rs. 167.59 lacs and total comprehensive loss of Rs. 1,031.77 and total comprehensive income Rs. 167.59 lacs, respectively for the quarter and year ended March 31, 2025 and net cash inflows of Rs. 12.38 lacs for the year ended March 31, 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. 428.80 lacs and Rs. 1,148.78 lacs, and total comprehensive income of Rs. Nil and Rs. Nil, respectively for the quarter and year ended March 31, 2025, as considered in the Statement, in respect of 4 Associates, referred above, whose financial statements have not been audited by us. The financial statements of these Subsidiaries and Associates have been audited by their auditors, whose reports have been furnished to us, by the Management and our opinion on the Statement, in so far as it relates to the amounts and disclosures included in respect of these Subsidiaries and Associates, is based solely on the report of their auditors and the procedure performed by us as stated above.
2. The Statement for the year ended March 31, 2024, was audited by another firm of chartered accountants along with one of the joint statutory auditors of the Company i.e. Kapoor Patni & Associates whose report dated May 29, 2024 expressed an unmodified opinion on those Statement.
3. The Statement includes the results for the quarter ended March 31, 2025 being the balancing figure between the audited figures in respect of the full financial year ended March 31, 2025 and the published unaudited year to date figures up to the third quarter of the current financial year prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" which were subject to limited review by us.

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



Vinod Gupta
Partner
Membership No. 503690
UDIN: 25503690BMNTAS3951



Place: Jaipur
Date : May 30, 2025

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



Abhinav Kapoor
Partner
Membership No. 419689
UDIN: 25419689BMILB8947

Place: Jaipur
Date : May 30, 2025

May 30, 2025

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: Declaration in respect of Unmodified Opinion on Audited Financial Results for the Financial Year ended March 31, 2025.

Dear Sir / Madam,

Pursuant to Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we hereby declare and confirm that the Statutory Auditors of the Company i.e., M/S M S K A & Associates, Chartered Accountants and M/S Kapoor Patni & Associates, Chartered Accountants, have issued an Unmodified Audit Report on Standalone and Consolidated Financial Results of the Company for the financial year ended on March 31, 2025.

You are requested to take on record the same.

Thanking you,

For **Genus Power Infrastructures Limited**


(Nathu Lal Nama)
Chief Financial Officer

