November 14, 2026

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

BSE Code: 530343

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

NSE Symbol: GENUSPOWER

Dear Sir/Madam,

Sub: Outcome of the Board Meeting

This is to inform you that the Board of Directors at its meeting held on today i.e. November 14, 2026 (commenced at 03:30 p.m. and concluded at 04:15p.m.), inter alia, has considered and approved the Unaudited Financial Results (Standalone and Consolidated) for the quarter and half-year ended September 30, 2026.

Pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended (the "Regulations"), we enclose herewith the said Unaudited Financial Results (Standalone and Consolidated) for quarter and half-year ended September 30, 2026 along with the Limited Review Report of the Auditors, thereon.

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

Thanking you.

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

PURAN SINGH RATHORE
Digitally signed by PURAN SINGH RATHORE
Date: 2026.11.14 17:39:09 +05'30'

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

GENUS POWER INFRASTRUCTURES LIMITED

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

(Rs. in Crores)

STATEMENT OF UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE HALF YEAR AND QUARTER ENDED SEPTEMBER 30, 2026

S. No.	Particulars	Quarter ended			Half year ended		Year ended
		30-Sep-26	30-Jun-26	30-Sep-25	30-Sep-26	30-Sep-25	31-Mar-26
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	**Income**						
(a)	Revenue from operations	1,132.55	1,364.88	1,149.00	2,497.43	2,091.42	4,737.48
(b)	Other income	26.07	27.98	10.86	54.05	31.97	70.22
	Total income	**1,158.62**	**1,392.86**	**1,159.86**	**2,551.48**	**2,123.39**	**4,807.70**
2	**Expenses**						
(a)	Cost of raw materials and components consumed	651.65	752.93	874.22	1,404.58	1,579.69	3,222.41
(b)	Change in inventory of finished goods and work-in-progress	47.49	106.98	(201.51)	154.47	(338.09)	(334.80)
(c)	Employee benefit expenses	101.62	113.88	124.31	215.50	211.04	440.38
(d)	Other expenses	107.20	131.01	107.54	238.21	194.88	449.34
(e)	Depreciation and amortisation expenses	20.24	19.56	12.18	39.80	23.41	55.36
(f)	Finance costs	49.90	49.81	40.67	99.71	76.46	160.54
	Total expenses	**978.10**	**1,174.17**	**957.41**	**2,152.27**	**1,747.39**	**3,993.23**
3	**Profit before tax (1-2)**	**180.52**	**218.69**	**202.45**	**399.21**	**376.00**	**814.47**
4	**Tax expense**						
(a)	Current tax	45.83	57.87	54.71	103.70	91.94	191.61
(b)	Deferred tax charge / (credit)	1.38	(2.00)	(0.42)	(0.62)	7.42	6.19
(c)	Tax expense/ (credit) relating to earlier years	-	-	-	-	-	11.71
	Total tax expense	**47.21**	**55.87**	**54.29**	**103.08**	**99.36**	**209.51**
5	**Net profit for the period / year (3-4)**	**133.31**	**162.82**	**148.16**	**296.13**	**276.64**	**604.96**
6	**Items of other comprehensive income/(loss) (net of tax)**						
	Items that will not be reclassified to statement of profit or loss	0.25	0.44	(0.48)	0.69	(0.71)	(5.28)
	Total other comprehensive income/(loss)	**0.25**	**0.44**	**(0.48)**	**0.69**	**(0.71)**	**(5.28)**
7	**Total comprehensive income (5+6)**	**133.56**	**163.26**	**147.68**	**296.82**	**275.93**	**599.68**
8	Paid - up equity share capital (Face value of Re.1 each)	30.42	30.42	30.41	30.42	30.41	30.42
9	Other equity						2,172.13
10	**Earnings per share (Face value of Re.1 each) (not annualised for period)**						
	- Basic (in Rs.)	4.38	5.35	4.87	9.74	9.10	19.90
	- Diluted (in Rs.)	4.36	5.33	4.84	9.69	9.04	19.79

Notes:

1 The above statement of unaudited standalone financial results of Genus Power Infrastructures Limited ("the Company"), which have been prepared in accordance with the Indian Accounting Standards ('Ind AS') prescribed under Section 133 of the Companies Act, 2013 ("the Act") read with relevant rules issued thereunder, other accounting principles generally accepted in India and guidelines issued by the Securities and Exchange Board of India ("SEBI"), are reviewed and recommended by the Audit Committee and approved by the Board of Directors at their meetings held on November 14, 2026. The joint statutory auditors have carried out a limited review on the unaudited standalone financial results and issued an unmodified report thereon.

2 During the year ended March 31, 2024, the Company had entered into a joint venture agreement with Gem View Investment Pte. Ltd. for setting up a platform to bid for and operate various advanced metering infrastructure service provider (AMISP) projects. The Company holds 26% equity stake in the newly setup company, Gemstar Infra Pte. Ltd. as on September 30, 2026.

3 The Board has reviewed and noted total executable order book position as of September 30, 2026 to be Rs.22,634 crores, excluding taxes. It includes, Rs.20,970 crores, orders to be executed pursuant to the above joint venture agreement (refer note 2 above). For the same, Special Purpose Vehicle (SPV) entities have been created. These SPV entities are controlled/ shall be controlled by Gemstar Infra Pte. Ltd.. These contracts are being sub-contracted to the Company by the SPV entities for execution purpose.

4 The Directorate of Enforcement ("ED") conducted a search under the Prevention of Money laundering Act, 2002 (PMLA) at the Company's Corporate office and its Chairman's residence on December 3, 2024. During the previous year in February 2026, the Company received a notice from the PMLA Court, Patna, directing appearance before the Court in relation to the pre cognizance hearing on the above matter filed by the ED against the Company. The Company is committed to complying with all directions of the Court and is confident of having made all the due compliances in the matter.

5 The Board of Directors of the Company, at its meeting held on October 26, 2026, approved a buyback of up to 47,50,000 fully paid-up equity shares having a face value of ₹1 each, representing 1.56% of the total paid-up equity share capital of the Company, for an aggregate amount not exceeding ₹148.20 crore (excluding transaction costs) ("Buyback Size"). The buyback shall be undertaken at a maximum price of ₹312 per equity share.

6 The Company is primarily engaged in the business of 'Metering Business and related services' which is a single primary reportable segment as per Indian Accounting Standard "Operating Segment" ('IND AS 108) which is in line with review of operating result by chief operating decision maker.

7 Unaudited standalone statement of assets and liabilities and statement of cash flows are presented in Annexure - 1 and Annexure - 2 respectively

For and on behalf of the Board of Directors

RAJENDRA KUMAR AGARWAL

Digitally signed by RAJENDRA KUMAR AGARWAL
Date: 2026.11.14 17:09:27 +05'30'

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

Place: Jaipur
Date : November 14, 2026

GENUS POWER INFRASTRUCTURES LIMITED

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

(Rs. in Crores)

STATEMENT OF UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE HALF YEAR AND QUARTER ENDED SEPTEMBER 30, 2026

S. No.	Particulars	Quarter ended			Half year ended		Year ended
		30-Sep-26	30-Jun-26	30-Sep-25	30-Sep-26	30-Sep-25	31-Mar-26
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	**Income**						
(a)	Revenue from operations	1,132.61	1,364.88	1,149.00	2,497.49	2,091.42	4,750.92
(b)	Other income	32.96	42.41	10.84	75.37	31.96	70.30
	Total income	**1,165.57**	**1,407.29**	**1,159.84**	**2,572.86**	**2,123.38**	**4,821.22**
2	**Expenses**						
(a)	Cost of raw materials and components consumed	651.72	752.92	874.22	1,404.64	1,579.69	3,223.13
(b)	Change in inventory of finished goods and work-in-progress	47.49	107.03	(201.51)	154.52	(338.09)	(326.24)
(c)	Employee benefit expenses	101.67	113.91	124.31	215.58	211.04	440.94
(d)	Other expenses	107.31	131.23	118.06	238.54	204.95	499.76
(e)	Depreciation and amortisation expenses	20.31	19.62	12.18	39.93	23.41	55.41
(f)	Finance costs	49.92	49.88	40.67	99.80	76.46	160.59
	Total expenses	**978.42**	**1,174.59**	**967.93**	**2,153.01**	**1,757.46**	**4,053.59**
3	**Profit before tax (1-2)**	**187.15**	**232.70**	**191.91**	**419.85**	**365.92**	**767.63**
4	**Tax expense**						
(a)	Current tax	45.83	57.87	54.71	103.70	91.94	192.19
(b)	Deferred tax charge / (credit)	2.37	0.13	(2.01)	2.50	5.90	(1.22)
(c)	Tax charge / (credit) relating to earlier years	-	-	-	-	-	11.71
	Total tax expense	**48.20**	**58.00**	**52.70**	**106.20**	**97.84**	**202.68**
5	**Net profit before share of profit/(loss) of associate entities (3-4)**	**138.95**	**174.70**	**139.21**	**313.65**	**268.08**	**564.95**
6	Share of net profit/(loss) from associate entities	19.66	21.94	3.77	41.60	12.22	27.35
7	**Net profit for the period / year (5+6)**	**158.61**	**196.64**	**142.98**	**355.25**	**280.30**	**592.30**
8	**Items of other comprehensive income/(loss) (net of tax)**						
	Items that will be reclassified to statement of profit and loss						
	Items that will not be reclassified to statement of profit or loss	0.25	0.44	(0.48)	0.69	(0.71)	(5.46)
	Total other comprehensive income/(loss)	**0.25**	**0.44**	**(0.48)**	**0.69**	**(0.71)**	**(5.46)**
9	**Total comprehensive income (7+8)**	**158.86**	**197.08**	**142.50**	**355.94**	**279.59**	**586.84**
10	Paid - up equity share capital (Face value of Re.1 each)	27.67	27.67	27.66	27.67	27.66	27.67
11	Other equity						2,189.97
12	**Earnings per share (Face value of Re.1 each) (not annualised for period)**						
	- Basic (in Rs.)	5.73	7.11	5.17	12.84	10.14	21.42
	- Diluted (in Rs.)	5.70	7.07	5.13	12.77	10.07	21.29

Notes:

1. The above statement of unaudited consolidated financial results of Genus Power Infrastructures Limited ("the Holding Company"), which have been prepared in accordance with the Indian Accounting Standards ('Ind AS') prescribed under Section 133 of the Companies Act, 2013 ("the Act") read with relevant rules issued thereunder, other accounting principles generally accepted in India and guidelines issued by the Securities and Exchange Board of India ("SEBI"), are reviewed and recommended by the Audit Committee and approved by the Board of Directors at their meetings held on November 14, 2026. The joint statutory auditors have carried out a limited review on the unaudited consolidated financial results and issued an unmodified report thereon.
2. During the year ended March 31, 2024, the Holding Company had entered into a joint venture agreement with Gem View Investment Pte. Ltd. for setting up a platform to bid for and operate various advanced metering infrastructure service provider (AMISP) projects. The Holding Company holds 26% equity stake in the newly setup company, Gemstar Infra Pte. Ltd. as on September 30, 2026.
3. The Board has reviewed and noted total executable order book position as of September 30, 2026 to be Rs.22,634 crores, excluding taxes. It includes, Rs.20,970 crores, orders to be executed pursuant to the above joint venture agreement (refer note 2 above). For the same, Special Purpose Vehicle (SPV) entities have been created. These SPV entities are controlled/ shall be controlled by Gemstar Infra Pte. Ltd.. These contracts are being sub-contracted to the Holding Company by the SPV entities for execution purpose.
4. The Directorate of Enforcement ("ED") conducted a search under the Prevention of Money laundering Act, 2002 (PMLA) at the Holding Company's Corporate office and its Chairman's residence on December 3, 2024. During the previous year in February 2026, the Holding Company received a notice from the PMLA Court, Patna, directing appearance before the Court in relation to the pre cognizance hearing on the above matter filed by the ED against the Holding Company. The Holding Company is committed to complying with all directions of the Court and is confident of having made all the due compliances in the matter.
5. The Board of Directors of the Holding Company, at its meeting held on October 26, 2026, approved a buyback of up to 47,50,000 fully paid-up equity shares having a face value of ₹1 each, representing 1.56% of the total paid-up equity share capital of the Holding Company, for an aggregate amount not exceeding ₹148.20 crore (excluding transaction costs) ("Buyback Size"). The buyback shall be undertaken at a maximum price of ₹312 per equity share.
6. The Group is primarily engaged in the business of 'Metering Business and related services' which is a single primary reportable segment as per Indian Accounting Standard "Operating Segment" ('IND AS 108) which is in line with review of operating result by chief operating decision maker.
7. Unaudited consolidated statement of assets and liabilities and statement of cash flows are presented in Annexure - 1 and Annexure - 2 respectively

For and on behalf of the Board of Directors

RAJENDRA KUMAR AGARWAL

Digitally signed by RAJENDRA KUMAR AGARWAL
Date: 2026.11.14 17:09:51 +05'30'

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

Place: Jaipur
Date : November 14, 2026

Annexure - 1

GENUS POWER INFRASTRUCTURES LIMITED
STATEMENT OF ASSETS AND LIABILITIES

(Rs. in Crores)

Particulars	STANDALONE		CONSOLIDATED	
	As at September 30, 2026 (Unaudited)	As at March 31, 2026 (Audited)	As at September 30, 2026 (Unaudited)	As at March 31, 2026 (Audited)
ASSETS				
Non-current assets				
Property, plant and equipment	481.36	446.68	483.04	448.47
Capital work-in-progress	70.00	64.28	70.00	64.28
Right of use assets	16.89	17.91	16.89	17.91
Intangible assets	2.58	3.35	19.54	20.31
Investments accounted for using equity method	-	-	128.59	84.97
Financial assets				
Investments	142.27	115.54	53.25	28.17
Loans	209.48	274.21	208.60	273.39
Others	55.02	16.13	55.32	16.59
Contract assets	207.29	189.62	207.29	189.62
Other non current assets	26.68	32.81	26.71	32.81
Total non-current assets	**1,211.57**	**1,160.53**	**1,269.23**	**1,176.52**
Current assets				
Inventories	1,247.78	1,350.63	1,249.19	1,352.55
Financial assets				
Investments	11.60	13.55	74.97	55.77
Investment in trust	59.95	59.95	-	-
Loans	451.58	228.63	451.58	228.63
Trade receivables	1,971.66	1,484.48	1,973.02	1,502.52
Cash and cash equivalents	32.21	259.57	32.50	259.83
Other bank balances	649.28	459.48	657.96	461.98
Others	50.63	37.17	51.05	37.61
Contract assets	941.59	866.60	941.59	866.60
Other current assets	324.60	400.81	325.58	401.05
Total current assets	**5,740.88**	**5,160.87**	**5,757.44**	**5,166.54**
TOTAL ASSETS	**6,952.45**	**6,321.40**	**7,026.67**	**6,343.06**
EQUITY AND LIABILITIES				
Equity				
Equity share capital	30.42	30.42	27.67	27.67
Other equity	2,459.02	2,172.13	2,536.34	2,189.97
TOTAL EQUITY	**2,489.44**	**2,202.55**	**2,564.01**	**2,217.64**
Non-current liabilities				
Financial liabilities				
Borrowings	445.13	501.38	445.13	501.38
Other financial liabilities	12.38	6.68	12.38	6.68
Contract liabilities	420.93	374.90	420.93	374.90
Provisions	300.25	234.11	301.20	235.48
Employee benefit obligations	9.71	12.62	9.90	12.81
Deferred tax liabilities (net)	38.19	38.60	36.55	33.87
Other non current liabilities	3.92	4.18	3.92	4.18
Total non-current liabilities	**1,230.51**	**1,172.47**	**1,230.01**	**1,169.30**
Current liabilities				
Financial liabilities				
Borrowings	2,034.30	1,790.46	2,035.00	1,798.27
Trade payables				
- Total outstanding dues of micro and small enterprises	129.32	116.81	129.34	116.97
- Total outstanding dues of creditors other than micro and small enterprises	717.48	656.26	716.43	656.51
Lease liability	1.75	2.72	1.75	2.72
Other liabilities	120.04	96.85	120.13	96.95
Contract liabilities	81.46	95.06	81.46	95.06
Provisions	75.92	58.55	76.26	58.89
Employee benefit obligations	3.09	2.31	3.10	2.32
Current tax liabilities (net)	43.14	58.41	43.17	58.99
Other current liability	26.00	68.95	26.01	69.44
Total current liabilities	**3,232.50**	**2,946.38**	**3,232.65**	**2,956.12**
TOTAL LIABILITIES	**4,463.01**	**4,118.85**	**4,462.66**	**4,125.42**
TOTAL EQUITY AND LIABILITIES	**6,952.45**	**6,321.40**	**7,026.67**	**6,343.06**

For and on behalf of the Board of Directors

RAJENDRA KUMAR AGARWAL

Digitally signed by RAJENDRA KUMAR AGARWAL
Date: 2026.11.14 17:10:20 +05'30'

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

Place: Jaipur
Date : November 14, 2026

Annexure - 2

GENUS POWER INFRASTRUCTURES LIMITED
STATEMENT OF CASH FLOWS

(Rs. in Crores)

Particulars	STANDALONE For the half year ended		CONSOLIDATED For the half year ended	
	September 30, 2026 (Unaudited)	September 30, 2025 (Unaudited)	September 30, 2026 (Unaudited)	September 30, 2025 (Unaudited)
Cash flows from operating activities				
Profit before tax and share of profit/(loss) from associate entities	**399.21**	**376.00**	**419.85**	**365.92**
Cash flows used in operating activities				
Adjustments for :				
Depreciation and amortisation expenses	39.80	23.41	39.93	23.41
Loss on sale of property, plant and equipment (net)	0.68	0.61	0.68	0.61
Income from government grants	(0.14)	(0.08)	(0.14)	(0.08)
Provision for expected credit losses and balances written off (net)	13.12	10.11	13.06	10.11
Interest expense	99.71	76.46	99.80	76.46
Interest income	(46.90)	(29.09)	(47.08)	(29.08)
Finance income under service concession arrangement	(14.07)	(15.44)	(14.07)	(15.44)
(Gain) / loss on financial instruments at fair value through profit or loss	(0.24)	(0.28)	(21.38)	9.66
Share based payment expense	3.88	0.73	3.88	0.73
Net loss/ (gain) on foreign exchange fluctuations (unrealised)	(13.62)	(1.98)	(13.62)	(1.98)
Operating profit before working capital changes	**481.43**	**440.45**	**480.91**	**440.32**
Movement in working capital:				
(Increase) / decrease in inventories	102.85	(587.69)	103.36	(587.69)
(Increase) / decrease in trade receivable	(508.60)	(221.51)	(491.86)	(221.51)
(Increase) / decrease in contract assets	(78.59)	(138.69)	(78.59)	(138.69)
(Increase) / decrease in other financial assets	11.38	0.67	11.64	0.90
(Increase) / decrease in other assets	81.80	(167.17)	81.06	(167.19)
Increase / (decrease) in contract liabilities	32.43	98.11	32.43	98.11
Increase / (decrease) in trade payables	83.81	440.23	82.33	440.30
Increase / (decrease) in financial, other liabilities and provisions	39.35	53.86	38.44	53.85
Cash used in operations	**245.86**	**(81.74)**	**259.72**	**(81.60)**
Income tax paid (net)	(118.97)	(76.10)	(119.57)	(76.10)
Net cash flows / (used) in operating activities (A)	**126.89**	**(157.84)**	**140.15**	**(157.70)**
Cash flows used in investing activities				
Purchase of property, plant and equipment, including intangible assets, capital work in progress, capital advances and capital creditors	(62.26)	(120.21)	(62.28)	(120.21)
Proceeds from sale of property, plant and equipment	2.07	0.12	2.07	0.12
Loans and advances given to body corporates and subsidiaries	(494.85)	(218.54)	(494.85)	(218.54)
Loans and advances repaid by body corporates and subsidiaries	339.35	2.28	339.35	2.28
Investment in shares of associate company	(27.67)	-	(27.67)	-
Investment in debentures and alternate investment fund	(0.30)	-	(0.30)	-
Redemption of debentures	0.50	0.50	0.50	0.50
Sale proceeds from current investments	3.02	11.28	3.02	11.28
Purchase of current investments	-	(0.15)	-	(0.15)
Decrease / (Increase) in fixed deposit and margin money deposits (net)	(228.52)	146.42	(234.54)	146.40
Receipt of finance income	8.98	7.17	8.98	7.17
Interest received	21.89	27.17	21.90	27.17
Net cash flows / (used) in investing activities (B)	**(437.79)**	**(143.96)**	**(443.82)**	**(143.98)**
Net cash flows from financing activities				
Cash proceeds from issue of equity shares including share premium	0.02	0.29	0.02	0.29
Proceeds of long-term borrowings	2.50	77.56	2.50	77.56
Repayment of long-term borrowings	(51.76)	(22.23)	(51.76)	(22.23)
Receipt / (repayment) of short-term borrowings (net)	117.83	158.89	117.51	158.89
Government grant received	-	4.42	-	4.42
Payment of lease liabilities	(1.03)	(1.64)	(1.03)	(1.64)
Dividend paid	(1.35)	(0.01)	(1.35)	(0.01)
Interest paid	(101.69)	(76.13)	(101.78)	(76.13)
Net cash flows / (used) from financing activities (C)	**(35.48)**	**141.15**	**(35.89)**	**141.15**
Net decrease/ (increase) in cash and cash equivalents (A+B+C)	**(346.38)**	**(160.65)**	**(339.56)**	**(160.53)**
Cash and cash equivalents at the beginning of the year	(871.26)	(406.42)	(878.49)	(406.28)
Cash and cash equivalents at the year end	**(1,217.64)**	**(567.07)**	**(1,218.05)**	**(566.81)**
Components of cash and cash equivalents:				
Cash and cash equivalents	32.21	226.73	32.50	226.99
Cash credit from banks	(1,249.85)	(793.80)	(1,250.55)	(793.80)
Total cash and cash equivalents	**(1,217.64)**	**(567.07)**	**(1,218.05)**	**(566.81)**

For and on behalf of the Board of Directors

RAJENDRA KUMAR AGARWAL
Digitally signed by RAJENDRA KUMAR AGARWAL
Date: 2026.11.14 17:10:52 +05'30'

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

Place: Jaipur
Date : November 14, 2026

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

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

Independent Auditor's Review Report on Standalone unaudited financial Results of Genus Power Infrastructures Limited for the quarter and half year ended September 30, 2026, pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To The Board of Directors of Genus Power Infrastructures Limited

1. We have reviewed the accompanying statement of standalone unaudited financial results of **Genus Power Infrastructures Limited** (hereinafter referred to as 'the Company') for the quarter and half year ended September 30, 2026 ('the Statement') attached herewith, (in which are included financial information of its Genus Employees Trust) being submitted by the Company pursuant to the requirements of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("the Regulations").

2. This Statement, which is the responsibility of the Company's management and has been approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard – 34 "Interim Financial Reporting", prescribed under Section 133 of the Companies Act, 2013 ('the Act') read with relevant Rules issued thereunder ('Ind AS 34') and other recognised accounting principles generally accepted in India and is in compliance with the Regulations. Our responsibility is to express a conclusion on the Statement based on our review.

3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity" issued by the Institute of Chartered Accountants of India. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing specified under Section 143(10) of the Act and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

4. Based on our review conducted as stated in paragraph 3 above, nothing has come to our attention that causes us to believe that the accompanying Statement prepared in accordance with the recognition and measurement principles laid down in Ind AS 34 and other recognised accounting principles generally accepted in India has not disclosed the information required to be disclosed in terms of the Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

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

   Our conclusion is not modified in respect of this matter.

For **M S K A & Associates LLP (Formerly known as M S K A & Associates)**
Chartered Accountants
Firm Registration No.:105047W/W101187

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Sriparna De
Partner
Membership No. 060978

UDIN: 26060978AJTXMZ8111

Place: Gurugram
Date: November 14, 2026

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

ABHINAV KAPOOR Digitally signed by ABHINAV KAPOOR Date: 2026.11.14 17:18:01 +05'30'

Abhinav Kapoor
Partner
Membership No. 419689

UDIN: 26419689AGRPRP1792

Place: Jaipur
Date: November 14, 2026

M S K A & Associates LLP (Formerly known as
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Magnum Global Park
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Kapoor Patni & Associates
Chartered Accountants
104, Villa De Sanya, Plot- E161
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Independent Auditor's Review Report on Consolidated unaudited financial Results of Genus Power Infrastructures Limited for the quarter and half year ended September 30, 2026, pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To The Board of Directors of Genus Power Infrastructures Limited

1. We have reviewed the accompanying statement of consolidated unaudited financial results of **Genus Power Infrastructures Limited** (hereinafter referred to as 'the Holding Company'), its subsidiaries (the Holding Company and its subsidiaries together referred to as 'the Group'), and its share of the net profit after tax and total comprehensive income of its associate entities for the quarter and half year ended September 30, 2026 ('the Statement') attached herewith, being submitted by the Holding Company pursuant to the requirement of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("the Regulations").

2. This Statement, which is the responsibility of the Holding Company's Management and approved by the Holding Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard - 34 'Interim Financial Reporting' prescribed under Section 133 of the Companies Act, 2013 ('the Act') read with relevant Rules issued thereunder ('Ind AS 34') and other recognised accounting principles generally accepted in India and is in compliance with the Regulations. Our responsibility is to express a conclusion on the Statement based on our review.

3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410, 'Review of Interim Financial Information Performed by the Independent Auditor of the Entity' issued by the Institute of Chartered Accountants of India. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing specified under Section 143(10) of the Act and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

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

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

   List of the Subsidiaries:

   Genus Shareholder Trust (Sole beneficiary), Hi-Print Technologies Private Limited, Genus Enervio Smart Metering SPV Private Limited (formerly as Genus Mizoram SPV Private Limited), Genus Smart Metering Private Limited, Genus Advance Metering Private Limited, Genus Metering Infra Private Limited, Genus Smart Energy Private Limited, Genus Smart Technology Private Limited, Genus Alfa Smart Metering Private Limited, Genus Beta Smart Metering Private Limited, Genus Gamma Smart Metering Private Limited, Genus Delta Smart Metering Private Limited, Genus Assam Package-3 SPV Limited, Himachal Pradesh C Zone Smart Metering Private Limited and Newlectric Innovation Private Limited (w.e.f January 20, 2026)

List of the Associate entities:

Hop Electric Manufacturing Private Limited and Gemstar Infra Pte. Ltd., Singapore.

5. Based on our review conducted and procedures performed as stated in paragraph 3 above and based on the consideration of the review reports of other auditors, referred to in paragraph 7 below, nothing has come to our attention that causes us to believe that the accompanying Statement prepared in accordance with recognition and measurement principles laid down in Ind AS 34 and other recognised accounting principles generally accepted in India has not disclosed the information required to be disclosed in terms of the Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

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

   Our conclusion is not modified in respect of this matter.

7. We did not review the interim financial statement and other financial information in respect of 15 subsidiaries, whose financial statement and other financial information reflects total assets of Rs. 80.74 crores as at September 30, 2026 and total revenues of Rs. 0.06 crores and Rs.0.06 crores, net profit after tax of Rs. 5.67 crores and Rs. 17.53 Crores and total comprehensive income of Rs. 5.67 crores and Rs. 17.53 crores for the quarter and half year ended September 30, 2026, respectively, and net cashflows of Rs. 7.15 crores for the half year ended September 30, 2026, 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. 19.66 crores and Rs. 41.60 crores and total comprehensive income of Rs. 19.66 crores and Rs. 41.60 crores for the quarter and half year ended September 30, 2026 as considered in the Statement, in respect of 2 associates, referred in paragraph 4 above, whose interim financial statement and other financial information have not been reviewed by us. These interim financial statement and other financial information have been reviewed by their auditors, whose reports have been furnished to us by the management and our conclusion on the Statement, in so far as it relates to the amounts and disclosures included in respect of these subsidiary and associates, is based solely on the report of their auditors and the procedures performed by us as stated in paragraph 3 above.

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

For **M S K A & Associates LLP (Formerly known as M S K A & Associates)**
Chartered Accountants
Firm Registration No.:105047W/W101187

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Sriparna De
Partner
Membership No.060978

UDIN: 26060978YESHHE1346
Place: Gurugram
Date: November 14, 2026

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

ABHINAV KAPOOR
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Abhinav Kapoor
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Membership No.419689

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Place: Jaipur
Date: November 14, 2026