Genus Prime Infra Limited

(Formerly Gulshan Chemfill Limited)

CIN-L24117UP2000PLC032010

Regd. Office : Near Moradabad Dharam Kanta, Kanth Road, Harthala, Moradabad-244001, U.P.
Ph. : +91-591-2511171, 09837075702/3 Fax : +91-591-2511242
Website : www.genusprime.com

September 01, 2026

BSE Limited
(Corporate Relationship Department),
1st Floor, P. J. Towers,
Dalal Street, Fort,
Mumbai-400001
E-mail: corp.compliance@bseindia.com

BSE SCRIP CODE: 532425

Sub: Submission of Annual Report for the Financial Year 2025-26, including notice of 26th Annual General Meeting

Re: Disclosure under Regulation 34 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

Dear Sir/Madam,

In terms of Regulation 34 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we hereby submit a copy of the Annual Report of the Company for the Financial Year 2025-26, including Notice of 26th Annual General Meeting ("AGM") of the members of the Company, scheduled to be held on **Thursday, 24th Day of September, 2026 at 11:00 A.M.** through Video Conferencing ('VC')/Other Audio Visual Means ('OAVM').

The same is also available on the website of the Company at **www.genusprime.com**.

You are requested to kindly take the above information on your record and oblige.

Thanking You,

Yours Faithfully

For Genus Prime Infra Limited
(Formerly Gulshan Chemfill Limited)

Jeevan Kumar
Digitally signed by Jeevan Kumar
Date: 2026.09.01 17:19:44 +05'30'

Jeevan Kumar
Company Secretary

Encl: A/a

Corporate Office : D-116, Okhla Industrial Area, Phase-I, New Delhi-110 020, India Tel. : +91-11-47114800 Fax : +91-11-47114814
E-mail : cs.genusprime@gmail.com, investor.redressal.gcl@gmail.com

Genus

energizing lives

GENUS PRIME INFRA LIMITED

(Formerly Gulshan Chemfill Limited)

Financial Year

2025-26

ANNUAL REPORT

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Corporate Information

BOARD OF DIRECTORS

Mr. Amit Agarwal
Whole Time Director & CEO
Mr. Udit Agarwal
Non-Executive Independent Director
Mrs. Simple Agarwal
Non-Executive Non-Independent Director
Mrs. Anu Sharma
Non-Executive Independent Director

CHIEF FINANCIAL OFFICER

Mr. Hukam Singh

COMPANY SECRETARY

Mr. Jeevan Kumar

AUDITORS

M/s. Jethani & Associates
Chartered Accountants,
454, Bees Dukan, Adarsh Nagar
Jaipur-302004, Rahasthan

REGISTRAR AND SHARE TRANSFER AGENT

Alankit Assignments Limited
Alankit House, 4E/2,
Jhandewalan Extension,
New Delhi – 110 055
Tel: +91-11–4254 1234
Fax: +91-11–4254 1201
Email address: rta@alankit.com

CORPORATE IDENTIFICATION NUMBER

L24117UP2000PLC032010

BSE CODE

532425

REGISTERED OFFICE

Near Moradabad Dharam Kanta, Kanth Road,
Harthala, Moradabad-244001,
Uttar Pradesh
Tel: +91-591-2511242

CORPORATE OFFICE

D-116, Okhla Industrial Area,
Phase-I, New Delhi-110 020
Tel: +91-11-47114800

WEBSITE & EMAIL ID

Website: www.genusprime.com
E-mail: cs.genusprime@gmail.com

GENUS PRIME INFRA LIMITED

(Formerly Gulshan Chemfill Limited)
Regd. Office: Near Moradabad Dharam Kanta, Kanth Road, Harthala, Moradabad, U.P.-244001
CIN: L24117UP2000PLC032010
Tel.: +91-591-2511242; **Email**: cs.genusprime@gmail.com; **Website**: www.genusprime.com

Notice of the 26th Annual General Meeting

Notice is hereby given that the 26th Annual General Meeting of Genus Prime Infra Limited (Formerly Gulshan Chemfill Limited) will be held on **Thursday, 24th day of September, 2026** at **11.00 A.M. (IST)** through Video Conferencing("VC") / Other Audio Visual Means("OAVM") to transact the following business:

ORDINARY BUSINESS:

1. To receive, consider and adopt the Audited Standalone and Consolidated Financial Statements of the Company for the year ended 31st March, 2026 together with Reports of the Directors' and the Auditors' thereon.

2. To appoint a director in place of Mr. Amit Agarwal (DIN: 00016133), who retires from office by rotation and being eligible, offers himself for re–appointment.

SPECIAL BUSINESS:

3. **RE-APPOINTMENT OF MR. AMIT AGARWAL (DIN:00016133), AS WHOLE TIME DIRECTOR AND CHIEF EXECUTIVE OFFICER OF THE COMPANY**

   To consider and, if thought fit, to pass, with or without modification, the following resolution as **SPECIAL RESOLUTION**:

   "RESOLVED THAT pursuant to the recommendation of the Nomination and Remuneration Committee of the Company and approval of the Board and subject to the provisions of Sections 196, 197, 198, 203 read with Schedule V and other applicable provisions, if any, of the Companies Act, 2013 and the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014 (including any statutory modification(s) or re-enactment(s) thereof for the time being in force) and Articles of Association of the Company, approval of the members of the Company be and is hereby accorded to the re-appointment of Mr. Amit Agarwal (DIN: 00016133), as Whole Time Director and Chief Executive Officer of the Company with effect from **15th August, 2026 to 14th August, 2031**, upon the term(s) and condition(s) as detailed in the explanatory

statement attached hereto, which is hereby approved and sanctioned with authority to the Board of Directors to alter and vary the terms and conditions of the said re-appointment and/or agreement in such manner as may be agreed to between the Board of Directors and Mr. Amit Agarwal.

RESOLVED FURTHER THAT Mr. Amit Agarwal shall be the Key Managerial Personnel of the Company w.e.f. 15th August, 2026 during his tenure as Whole Time Director and Chief Executive Officer of the Company in terms of Section 203 of the Companies Act, 2013.

RESOLVED FURTHER THAT the Board be and is hereby authorized to do all such acts, deeds and things and execute all such documents, instruments and writings as may be required and to delegate all or any of its powers herein conferred to any Committee of Directors or Director(s) to give effect to the aforesaid resolution."

4. POWER TO CREATE PLEDGE, MORTGAGE, HYPOTHECATE AND/OR CHARGE PRESCRIBED U/S 180(1)(a) OF THE COMPANIES ACT, 2013

To consider and, if thought fit, to pass, with or without modification, the following resolution as **SPECIAL RESOLUTION:**

"**RESOLVED THAT** pursuant to the provisions of Section180(1)(a) and all other applicable provisions of the Companies Act, 2013, and the Rules made thereunder, including any statutory modification(s) thereto or re-enactment(s) thereof, for the time being in force, and in accordance with the Articles of Association of the Company, and subject to such other approvals, consents, sanctions and permissions, as may be necessary, consent of members of the Company be and is hereby accorded to the Board of Directors of the Company to create pledge, mortgage, hypothecate and/or charge all or any part of the movable or immovable properties being substantial undertaking as per section 180(1)(a) of the Companies Act, 2013 for the purpose of borrowing any sum of money in foreign currency or Indian Rupees for the purpose of business of the Company from any Bank, Financial Institution, Lending Institutions considered suitable by the board provided that the aggregate indebtedness secured by the assets of the Company does not exceed Rs. 100 Crore (Rupees One Hundred Crore Only) at any point of time.

RESOLVED FURTHER THAT the Board of Directors be and is hereby severally authorized to negotiate and settle the terms and conditions with the concerned Bank(s)/ Financial Institution(s)/Lender(s), finalize the applicable instruments/agreements, deeds or any other document for borrowing the monies for the purpose of business of the Company and to do and perform all such other acts, deeds and things including delegation of all or any of its powers conferred on it by or under this resolution to any

Committee of Directors or to any director(s) or any other official of the Company as may be deemed appropriate, necessary, proper, desirable or expedient by the Board to give effect to this resolution".

5. POWER TO BORROW FUNDS IN EXCESS OF THE LIMITS PRESCRIBED U/S 180(1)(c) OF THE COMPANIES ACT, 2013

To consider and, if thought fit, to pass, with or without modification, the following resolution as **SPECIAL RESOLUTION:**

"RESOLVED THAT pursuant to the provisions of Section 180(1)(c) and (2) and all other applicable provisions, if any, of the Companies Act, 2013 and the Companies (Meetings of Board and its Powers) Rules, 2014 (including any statutory modification(s), amendment(s) or re-enactment thereto for the time being in force) and pursuant to the provisions of the Articles of Association of the Company, consent of members of the Company be and is hereby accorded to the Board of Directors of the Company for borrowing any sum or sums of monies (in foreign currency or Indian rupee) from time to time for the purpose of the business of the Company on such terms and conditions and with or without security from any Bank, Financial Institution or any other lending institutions, firms, bodies corporate or persons, as may be considered suitable by the Board notwithstanding that the monies to be borrowed together with monies already borrowed by the Company (apart from cash credit arrangement, discounting of bills and other temporary loans obtained from Company's bankers in the ordinary course of business) may exceed the aggregate of the paid-up capital of the Company and its free reserves, that is to say, reserves not set apart for any specific purpose; provided that the total amount so borrowed by the Board of Directors shall not at any time exceed the limit of Rs. 100 Crore (Rupee One Hundred Crore Only).

RESOLVED FURTHER THAT the Board of Directors be and is hereby severally authorized to negotiate and settle the terms and conditions with the concerned Bank(s)/ Financial Institution(s)/Lender(s), finalize the applicable instruments /agreements, deeds or any other document for borrowing the monies for the purpose of business of the Company and to do and perform all such other acts, deeds and things including delegation of all or any of its powers conferred on it by or under this resolution to any Committee of Directors or to any director(s) or any other official of the Company as may be deemed appropriate, necessary, proper, desirable or expedient by the Board to give effect to this resolution.

6. APPROVAL OF LOANS, GUARANTEES, SECURITIES, AND INVESTMENTS UNDER SECTION 186(2) OF THE COMPANIES ACT, 2013

To consider and if thought fit, to pass with or without modification(s), the following resolution as **SPECIAL RESOLUTION**:

"RESOLVED THAT pursuant to the provisions of Section 186(2) and other applicable provisions of the Companies Act, 2013, read with the Companies (Meetings of Board and its Powers) Rules, 2014 (including any statutory modification(s) or re-enactment thereof for the time being in force) read with the applicable provisions of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, including Regulation 30, consent of members of the Company be and is hereby accorded to the Board of Directors to:

1. Give any loan(s), including any loan represented by a book debt, to any person or other body corporate;
2. Provide any guarantee or provide security in connection with a loan to any person or body corporate; and/or
3. Make any investments by way of acquisition of securities of any other body corporate or in any other way,

such that the aggregate of the loans, guarantees, security, and/or investments made by the Company, together with existing loans, guarantees, security, and investments, may exceeds the limits prescribed under Section 186(2) of the Companies Act, 2013, but up to an amount not exceeding Rs. 250 Crore (Rupees Two Hundred Fifty Crores Only).

RESOLVED FURTHER THAT the Board of Directors be and is hereby authorized to decide the terms and conditions of such loans, guarantees, securities, and/or investments, including the timing, amount, recipient(s), and other related matters, as deemed necessary or expedient in the interest of the Company.

RESOLVED FURTHER THAT the Board of Directors, be and are hereby severally authorized to do all such acts, deeds, and things, sign and execute necessary agreements, documents, and forms with the Registrar of Companies, banks, financial institutions, or any other authorities, and take all steps necessary to give effect to this resolution and ensure compliance with applicable laws**."**

By Order of the Board of Directors

Amit Agarwal
Whole Time Director & CEO
DIN: 00016133

Registered Office:
Near Moradabad Dharam Kanta, Kanth Road, Harthala,
Moradabad, U.P.-244001
Tele: +91-591-2511242;
E-mail: cs.genusprime@gmail.com;
Website: www.genusprime.com
Corporate Identification Number (CIN): L24117UP2000PLC032010
Moradabad, 29th August, 2026

NOTES:

1. Pursuant to General Circulars Nos. 14/2020 dated April 08, 2020, 17/2020 dated April 13, 2020, 20/2020 dated May 05, 2020, and subsequent circulars issued in this regard, the latest being 03/2025 dated September 22, 2025 issued by the Ministry of Corporate Affairs (hereinafter collectively referred to as "MCA Circulars") and in compliance with the provisions of the Companies Act, 2013 ("the Act") and SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI Listing Regulations"), the Annual General Meeting ("AGM" or "Meeting") of the Company is being conducted through Video Conferencing ("VC") or Other Audio Visual Means ("OAVM"), without the physical presence of the members at a common venue. The AGM of the Company is being convened through VC/OAVM in compliance with the applicable provisions of the Act read with all the applicable MCA Circulars and SEBI Circulars. The deemed venue for the AGM shall be the Registered Office of the Company.

2. Pursuant to the provisions of the Act, a member entitled to attend and vote at the AGM is entitled to appoint a proxy to attend and vote on his/her behalf and the proxy need not be a member of the Company. Since this AGM is being held through VC/OAVM, physical attendance of members has been dispensed with in accordance with the MCA Circulars/ SEBI Circulars. Accordingly, the facility for appointment of proxies by the members will not be available for this AGM, and hence the proxy form and attendance slip are not annexed to the Notice of AGM ("the Notice").

3. The explanatory statement, pursuant to Section 102(1) of the Act and Secretarial Standard-2 ("SS-2") issued by the Institute of Company Secretaries of India ("the ICSI") as approved by the Central Government on General Meetings (setting out material facts relating to the special business mentioned in this Notice) is annexed herewith and the same should be taken as part of the Notice.

4. Since the AGM is being held through VC/OAVM, the route map of the venue of the AGM is not annexed hereto.

5. The Register of Members and Share Transfer Books of the Company will remain closed from **18th September, 2026 to 24th September, 2026** (both days inclusive) in connection with the Annual General Meeting.

6. In case of joint holders, the member whose name appears as the first holder in the order of names as per the register of members of the Company will be entitled to vote at the AGM.

7. Members, seeking any information with regard to any matter to be placed at this AGM, are requested to write to the Company Secretary of the Company at an early date so as to enable the management to keep the information ready at the AGM.

8. Members are requested to intimate changes, if any, pertaining to their name, postal address, email address, telephone/mobile numbers, permanent account number (PAN), nominations, power of attorney, bank details (such as name of the bank and branch details, bank account number, MICR code, IFSC code), etc., to their DPs, in case the shares are held in electronic form, and to the Company's Registrar and Share Transfer Agent (i.e. M/s. Alankit Assignments Limited, New Delhi) ("RTA"), through Form ISR-1/ISR-2, as applicable, along with necessary supporting documents, in case the shares are held in physical form. Further, members may note that SEBI has mandated the submission of PAN by every participant in the securities market.

9. Non-resident Indian shareholders are requested to immediately inform their depository participant (in case shares are held in demat/electronic form) or the Company's RTA (in case shares are held in physical form), as the case may be, about:
    (i) the change in the residential status on return to India for permanent settlement.
    (ii) the particulars of the NRE account with a bank in India, if not furnished earlier.

10. As per the provisions of Section 72 of the Act, the facility for making nominations is available for the members in respect of the shares held by them. Members, who have not yet registered their nomination, are requested to register the same by submitting Form No. SH-13. If a member desires to cancel the earlier nomination and record a fresh nomination, he/she may submit the same in Form No. SH-14. If a member desires to opt out from the nomination facility, then he/she may submit the same in Form No. ISR-3. The said forms can be downloaded from the Company's website at **'www.genusprime.com**'.

11. Members are requested to submit these details to their DP, in case the shares are held by them in electronic form, and to the Company's RTA, in case the shares are held in physical form.

12. SEBI vide its Circular dated June 10, 2024, in supersession of its earlier circulars in this regard, has reiterated that the security holders holding securities in physical form whose folio(s) do not have PAN, Choice of Nomination, Contact Details, Bank Account Details and Specimen Signature updated, shall be eligible:
    a) to lodge grievances or avail any service request from the RTA only after furnishing PAN, KYC details and Nomination.
    b) for any payment including dividend, interest or redemption payment in respect of such folios, only through electronic mode with effect from April 01, 2024.

13. As per Regulation 40 of the SEBI Listing Regulations, securities of listed companies can be transferred, transmitted and transposed only in dematerialised form. In view of this and to eliminate all risks associated with physical shares and for ease of portfolio management, members holding shares in physical form are requested to consider converting their holdings to dematerialised form. Members can contact the Company or Company's RTA for assistance in this regard. Members may also visit the Company's website at '**www.genusprime.com'**

14. The SEBI through its Circular No. SEBI/HO/MIRSD/MIRSD_RTAMB/P/CIR/2022/8 dated January 25, 2022 and Circular No. HO/38/13/(3)2026-MIRSD-POD/I/3763/2026 dated January 30, 2026, has mandated that all listed entities shall issue the securities in dematerialised form only while processing service requests relating to issue of duplicate securities certificate, claim from unclaimed suspense account, renewal/exchange of securities certificate, endorsement, sub-division/splitting of securities certificate, consolidation of securities certificates/folios, transmission and transposition.

    In light of this, members holding shares in physical form are requested to consider converting their holdings to dematerialised form. Further, SEBI vide its Circular dated January 30, 2026 with effect from April 2, 2026, has dispensed with the requirement of issuance of letter of confirmation for effecting direct credit of securities to the dematerialized account of investors. Letter of Confirmation issued before April 2, 2026, may be submitted by the investors to Depository Participant for dematerialization within 120 days from the date of issuance of Letter of Confirmation. Members can contact the Company or its Registrar & Share Transfer Agent i.e. M/s. Alankit Assignments Limited, for any clarifications required in this regard.

15. The Company has designated a separate email ID of the grievance redressal division/compliance officer i.e. **"investor.redressal.gcl@gmail.com"** exclusively for the purpose of registering complaints by investors.

16. Information about the appointees as per the requirement of SS-2 on General Meeting issued by the Institute of the Company Secretaries of India and Regulation 36(3) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

    As required under Listing Regulations and Secretarial Standard-2, the particulars of directors who are proposed to be appointed/re-appointed, during the year under review are furnished below:

Name of Director	**Mr. Amit Agarwal**
Designation	Whole Time Director and CEO
DIN	00016133
Date of Birth	17/07/1973
Date of First Appointment	15/08/2011
Qualification	Graduate
Expertise in specified functional area	Business management with expertise in apparels
Brief Profile	Mr. Amit Agarwal (DIN: 00016133), aged 53 years, is a Commerce graduate. He has a vast and rich experience of apparels industry. He is the Whole Time Director and CEO of the Company.
Terms and Condition Appointment/ Reappointment	Appointed as Whole Time Director and CEO w.e.f. August 15, 2011.
Shareholding in Genus Prime Infra Limited as on 31.03.2026	3387520
Number of meetings of the Board attended during the year	06
Directorships in other Listed entities	Nil
Listed entities from which the person has resigned in the past three years	Nil
Chairman/ Member of the Committee of the Board of Directors of the Company (includes only Audit Committee and Stakeholder Relationship Committee)	Chairman: Genus Apparels Limited-Audit Committee
Past Remuneration	Nil
Relationship with other Directors and KMP	Younger brother of husband of Mrs. Simple Agarwal, Non-Executive Non-Independent Director

Confirmation pursuant to BSE Circular dated 20.06.2018	It is confirmed that he is not debarred from holding the office of director by virtue of any SEBI order of any such authority.

17. All documents referred to in the Notice will be available electronically for inspection without any fee by the members from the date of circulation of this Notice up to the date of AGM. Members seeking to inspect such documents can send an email to **'cs.genusprime@gmail.com'**.

18. In accordance with the MCA Circulars and SEBI Circulars, the Notice of AGM is being sent only through electronic mode (e-mail) to those members, whose email addresses are registered with the Company / Registrar and Transfer Agent / Depository Participants/ Depositories and a letter will be sent by the Company providing the web-link, including the exact path where complete details of the Annual Report including the Notice of the AGM is available, to those shareholder(s) who have not registered their e-mail address with the Company/Registrar and Transfer Agent/Depository Participants/Depositories. Members may note that the Notice will also be made available on the Company's website at '**www.genusprime.com'**, website of the stock exchange i.e. BSE Limited at 'www.bseindia.com', and on the website of CDSL at 'www.evotingindia.com'. To support this 'Green Initiative', members, who have not yet registered their email addresses, are requested to register the same with their DPs (in case shares are held by them in electronic form) and with the Company's RTA (in case shares are held by them in physical form).

    In accordance with the MCA Circulars, the Company has made necessary arrangements for the Members to register their e-mail address:
    (i) Members holding shares in electronic form/mode, who have not registered their email address, are requested to register the same with the DP(s) where they maintain their demat accounts, which is mandatory while e-Voting; and
    (ii) Members holding shares in physical mode, who have not registered/updated their e-mail address with the Company, are requested to register/update their e-mail address by submitting Form ISR-1 (available on the website of the Company at **www.genusprime.com**) duly filled and signed along with requisite supporting documents to M/s. Alankit Assignments Limited at 4E/2, Jhandewalan Extension, New Delhi-110 055; website: **'www.alankit.com'**. In case of any queries, for registering email address, Members may write to '**rta@alankit.com**' and '**cs.genusprime@gmail.com**'.

19. The Notice of AGM will be sent to those Members/Beneficial Owners electronically, whose name will appear in the Register of Members/List of Beneficiaries received from the depositories as on **Friday, August 28, 2026**. Any person who has acquired shares and

become member of the Company after the dispatch of this Notice and holding shares as on the cut-off date i.e. **Thursday**, **September 17, 2026** may obtain electronic copy of Notice of AGM by sending a request to the Company or Company's RTA.

20. Institutional/Corporate members (i.e. other than individuals / HUF, NRI, etc.) are required to send a scanned copy (in PDF / JPG format) of its Board or Governing Body resolution/authorisation, etc., authorizing their representative to attend the AGM on its behalf and to vote through remote e-voting. The said resolution / authorisation shall be sent through the registered email address of the member to the scrutinizer at **'pcskomalahuja@gmail.com'** with a copy marked to **'helpdesk.evoting@cdslindia.com'**.

21. Company Secretary and Compliance Officer of the Company shall be responsible for addressing all the grievances in relation to this AGM including e-voting. The Members may contact at the following address:
    - The Company Secretary and Compliance Officer,

      Genus Prime Infra Limited,
      Near Moradabad Dharam Kanta,
      Kanth Road, Harthala, Moradabad-244001, Uttar Pradesh
      Tel. 0591-2511242; E-mail: cs.genusprime@gmail.com

22. Instructions for e-voting and joining the AGM through VC/OAVM are as follows:

    Voting through electronic means (e-voting)

    (i) Pursuant to the provisions of Section 108 of the Act read with Rule 20 of the Companies (Management and Administration) Rules, 2014 (as amended) and Regulation 44 of the SEBI Listing Regulations, and MCA/SEBI Circulars, the Company is providing facility of remote e-voting to its members in respect of the business to be transacted at the AGM. For this purpose, the Company has entered into an agreement with Central Depository Services (India) Limited (CDSL) for facilitating voting through electronic means, as the authorized e-voting's agency. The facility of casting votes by a member using remote e-voting as well as the e-voting system on the date of the AGM will be provided by CDSL.

    (ii) The members can join the AGM in the VC/OAVM mode 30 minutes before, and after the scheduled time of the commencement of the AGM by following the procedure mentioned in the Notice. The facility of participation at the AGM through VC/OAVM will be made available to at least 1000 members on a first come first served basis. This will not include large members (members holding 2% or more

shareholding), promoters, institutional investors, directors, key managerial personnel, the chairpersons of the audit committee, nomination and remuneration committee and stakeholders' relationship committee, auditors etc. who are allowed to attend the AGM without restriction on account of first come first served basis.

(iii) The attendance of the members, attending the AGM through VC/OAVM, will be counted for the purpose of ascertaining the quorum under Section 103 of the Act.

(iv) Pursuant to the MCA/SEBI Circulars, the facility to appoint proxy to attend and cast vote for the members is not available for this AGM. However, in pursuance of Section 112 and Section 113 of the Act, and rules made thereunder, representatives of the members such as the President of India or the Governor of a State or body corporate are entitled to appoint their authorised representatives to attend the AGM through VC/OAVM and participate and cast their votes through remote e-voting and e-voting during the AGM of the Company.

(v) In accordance with the MCA/SEBI Circulars, the Notice calling this AGM has been uploaded on the website of the Company at **www.genusprime.com**. The Notice can also be accessed from the website of the stock exchange i.e. BSE Limited at **www.bseindia.com**. The AGM Notice is also disseminated on the website of CDSL (agency for providing the remote e-voting facility and e-voting system during the AGM) at **www.evotingindia.com**.

(vi) The Company has appointed **Ms. Komal, Practicing Company Secretary (Membership Number FCS 11636, Certificate of Practice Number 17597), proprietor of M/s. Komal & Associates, Delhi** as the Scrutinizer to scrutinize the voting at the AGM and remote e-voting process, in a fair and transparent manner.

(vii) Recorded transcript of the Meeting shall be uploaded on the website of the Company and the same shall also be maintained in safe custody of the Company.

The instructions for Members for e-voting and joining virtual meeting are as under:

(i) The voting period begins on **Monday, September 21, 2026 at 9:00 A.M. (IST)** and ends on **Wednesday, September 23, 2026 at 5:00 P.M. (IST).** During this period, members of the Company, holding shares either in physical form or in dematerialized form, as on the cut-off date (record date) of **Thursday, September 17, 2026** may cast their vote electronically. The voting rights of members shall be in proportion to their share in the paid-up equity share capital of the Company as on the said cut-off date. The remote e- voting module shall be disabled by CDSL for voting thereafter.

(ii) Members who have already voted prior to the AGM date would not be entitled to vote at the AGM venue.

Step 1: Access through Depositories CDSL/NSDL e-Voting system in case of individual shareholders holding shares in demat mode.

In terms of SEBI circular no. SEBI/HO/CFD/CMD/CIR/P/2020/242 dated December 9, 2020 on e- Voting facility provided by Listed Companies, Individual shareholders holding securities in demat mode are allowed to vote through their demat account maintained with Depositories and Depository Participants. Shareholders are advised to update their mobile number and email Id in their demat accounts in order to access e-Voting facility.

Pursuant to above said SEBI Circular, Login method for e-Voting and joining virtual meetings for Individual shareholders holding securities in Demat mode CDSL/NSDL is given below:

Type of Shareholders	**Login Method**
Individual Shareholders holding securities in Demat mode with CDSL Depository	1) Users who have opted for CDSL Easi / Easiest facility, can login through their existing user id and password. Option will be made available to reach e-Voting page without any further authentication. The users to login to Easi / Easiest are requested to visit CDSL website www.cdslindia.com and click on login icon & New System Myeasi Tab. 2) After successful login the Easi / Easiest user will be able to see the e-Voting option for eligible companies where the evoting is in progress as per the information provided by company. On clicking the evoting option, the user will be able to see e-Voting page of the e-Voting service provider for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting. Additionally, there is also links provided to access the system of all e-Voting Service Providers, so that the user can visit the e-Voting service providers' website directly. 3) If the user is not registered for Easi/Easiest, option to register is available at CDSL website www.cdslindia.com

	and click on login & New System Myeasi Tab and then click on registration option. 4) Alternatively, the user can directly access e-Voting page by providing Demat Account Number and PAN No. from a e-Voting link available on www.cdslindia.com home page. The system will authenticate the user by sending OTP on registered Mobile & Email as recorded in the Demat Account. After successful authentication, user will be able to see the e- Voting option where the evoting is in progress and also able to directly access the system of all e-Voting Service Providers.
Individual Shareholders holding securities in demat mode with NSDL Depository	1) If you are already registered for NSDL IDeAS facility, please visit the e- Services website of NSDL. Open web browser by typing the following URL: https://eservices.nsdl.com either on a Personal Computer or on a mobile. Once the home page of e-Services is launched, click on the "Beneficial Owner" icon under "Login" which is available under 'IDeAS' section. A new screen will open. You will have to enter your User ID and Password. After successful authentication, you will be able to see e-Voting services. Click on "Access to e-Voting" under e-Voting services and you will be able to see e- Voting page. Click on company name or e-Voting service provider name and you will be re-directed to e-Voting service provider website for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting. 2) If the user is not registered for IDeAS e-Services, option to register is available at https://eservices.nsdl.com. Select "Register Online for IDeAS "Portal or Click at http://eservices.nsdl.com/Secureweb/ideasDirectReg.jsp 3) Visit the e-Voting website of NSDL. Open web browser by typing the following URL: https://www.evoting.nsdl.com/ either on a Personal Computer or on a mobile. Once the home page of e-Voting system is launched, click on the icon "Login" which is available under 'Shareholder/Member' section. A new screen will open. You will have to enter your User ID (i.e. your sixteen-digit demat account number hold with NSDL), Password/OTP and a Verification Code as shown on the screen. After successful authentication, you will be

Important note:	redirected to NSDL Depository site wherein you can see e-Voting page. Click on company name or e- Voting service provider name and you will be redirected to e-Voting service provider website for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting.
Individual Shareholders (holding securities in demat mode) login through their Depository Participants (DP)	You can also login using the login credentials of your demat account through your Depository Participant registered with NSDL/CDSL for e-Voting facility. After Successful login, you will be able to see e-Voting option. Once you click on e-Voting option, you will be redirected to NSDL/CDSL Depository site after successful authentication, wherein you can see e-Voting feature. Click on company name or e-Voting service provider name and you will be redirected to e-Voting service provider website for casting your vote during the remote e- Voting period or joining virtual meeting & voting during the meeting.

Members who are unable to retrieve User ID/ Password are advised to use Forget User ID and Forget Password option available at abovementioned website.

Helpdesk for Individual Shareholders holding securities in Demat mode for any technical issues related to login through Depository i.e. CDSL and NSDL

Login type	Helpdesk details
Individual Shareholders holding securities in Demat mode with CDSL	Members facing any technical issue in login can contact CDSL helpdesk by sending a request at helpdesk.evoting@cdslindia.com or contact at toll free no. 1800 22 55 33
Individual Shareholders holding securities in Demat mode with NSDL	Members facing any technical issue in login can contact NSDL helpdesk by sending a request at evoting@nsdl.co.in or call at: 022 4886 7000 and 022 2499 7000

Step 2: Access through CDSL e-Voting system in case of shareholders holding shares in physical mode and non-individual shareholders in demat mode.

Login method for e-Voting and joining virtual meetings for Physical shareholders and shareholders other than individual holding in Demat form:

(1) The shareholders should log on to the e-voting website www.evotingindia.com.

(2) Click on "Shareholders" module.

(3) Now enter your User ID
a) For CDSL: 16 digits beneficiary ID,
b) For NSDL: 8 Character DP ID followed by 8 Digits Client ID,
c) Shareholders holding shares in physical form should enter folio number registered with the company.

(4) Next enter the Image Verification as displayed and Click on Login.

(5) If you are holding shares in demat form and had logged on to www.evotingindia.com and voted on an earlier e-voting of any company, then your existing password is to be used.

(6) If you are a first-time user follow the steps given below:

For Physical shareholders and other than individual shareholders holding shares in Demat.	
PAN	Enter your 10 digits alpha-numeric *PAN issued by Income Tax Department (Applicable for both demat shareholders as well as physical shareholders) • Shareholders who have not updated their PAN with the Company/Depository Participant are requested to use the sequence number sent by Company/RTA or contact Company/RTA.
Dividend Bank Details OR Date of Birth (DOB)	Enter the Dividend Bank Details or Date of Birth (in dd/mm/yyyy format) as recorded in your demat account or in the company records in order to login. • If both the details are not recorded with the depository or company, please enter the member id / folio number in the Dividend Bank details field.

After entering these details appropriately, click on “SUBMIT” tab.

Shareholders holding shares in physical form will then directly reach the Company selection screen. However, shareholders holding shares in demat form will now reach ‘Password Creation’ menu wherein they are required to mandatorily enter their login password in the new password field. Kindly note that this password is to be also used by the demat holders for voting for resolutions of any other company on which they are eligible to vote, provided that company opts for e-voting through CDSL platform. It is strongly recommended not to share your password with any other person and take utmost care to keep your password confidential.

For shareholders holding shares in physical form, the details can be used only for e-voting on the resolutions contained in this Notice.

Click on the EVSN for the relevant <Company Name> on which you choose to vote.

On the voting page, you will see “RESOLUTION DESCRIPTION” and against the same the option “YES/NO” for voting. Select the option YES or NO as desired. The option YES implies that you assent to the Resolution and option NO implies that you dissent to the Resolution.

Click on the “RESOLUTIONS FILE LINK” if you wish to view the entire Resolution details.
After selecting the resolution, you have decided to vote on, click on “SUBMIT”. A confirmation box will be displayed. If you wish to confirm your vote, click on “OK”, else to change your vote, click on “CANCEL” and accordingly modify your vote.

Once you “CONFIRM” your vote on the resolution, you will not be allowed to modify your vote.

You can also take a print of the votes cast by clicking on “Click here to print” option on the Voting page.

If a demat account holder has forgotten the login password then Enter the User ID and the image verification code and click on Forgot Password & enter the details as prompted by the system.

There is also an optional provision to upload BR/POA if any uploaded, which will be made available to scrutinizer for verification.

Additional Facility for Non–Individual Shareholders and Custodians–For Remote e-Voting only:

- Non-Individual shareholders (i.e. other than Individuals, HUF, NRI etc.) and Custodians are required to log on to www.evotingindia.com and register themselves in the "Corporates" module.
- A scanned copy of the Registration Form bearing the stamp and sign of the entity should be emailed to helpdesk.evoting@cdslindia.com.
- After receiving the login details a Compliance User should be created using the admin login and password. The Compliance User would be able to link the account(s) for which they wish to vote on.
- The list of accounts linked in the login will be mapped automatically & can be de-link in case of any wrong mapping.
- It is Mandatory that, a scanned copy of the Board Resolution and Power of Attorney (POA) which they have issued in favour of the Custodian, if any, should be uploaded in PDF format in the system for the scrutinizer to verify the same.
- Alternatively, non-individual shareholders are required mandatory to send the relevant board resolution/authority letter, etc. together with attested specimen signature of the duly authorized signatory, who are authorized to vote, to the Scrutinizer and to the Company at the email address viz; **'pcskomalahuja@gmail.com'** and **'cs.genusprime@gmail.com'**, respectively, if they have voted from individual tab and not uploaded same in the CDSL e-voting system for the scrutinizer to verify the same.

PROCESS FOR THOSE SHAREHOLDERS, WHOSE EMAIL/MOBILE NUMBER ARE NOT REGISTERED WITH THE COMPANY/DEPOSITORIES

- For Physical shareholders - Please provide necessary details like Folio No., Name of shareholder, scanned copy of the share certificate (front and back), PAN (self-attested scanned copy of PAN card), AADHAR (self-attested scanned copy of Aadhar Card) by email to Company/RTA email id.
- For Demat shareholders - Please update your email id & mobile no. with

your respective Depository Participant (DP)

- For Individual Demat shareholders – Please update your email id & mobile no. with your respective Depository Participant (DP) which is mandatory while e-Voting & joining virtual meetings through Depository, if any.

If you have any queries or issues regarding attending AGM and e-Voting from the CDSL e-Voting System, you can write an email to **helpdesk.evoting@cdslindia.com** or contact at **toll free no. 1800 22 55 33**.

All grievances connected with the facility for voting by electronic means may be addressed to Mr. Rakesh Dalvi, Sr. Manager, (CDSL) Central Depository Services (India) Limited, A Wing, 25th Floor, Marathon Futurex, Mafatlal Mill Compounds, N M Joshi Marg, Lower Parel (East), Mumbai-400013 or send an email to **helpdesk.evoting@cdslindia.com** or call **toll free no. 1800 22 55 33**.

Instructions for shareholders attending the AGM through VC/OAVM and e-voting during meeting are as **under:**

(i) The procedure for attending AGM and e-voting on the day of the AGM is the same as the instructions mentioned above for remote e-voting.

(ii) The link for VC/OAVM to attend AGM will be available where the EVSN of the Company will be displayed after successful login as per the instructions mentioned above for remote e-voting.

(iii) Members, who have voted through remote e-voting, will be eligible to attend the meeting. However, they will not be eligible to vote at the AGM.

(iv) Members are encouraged to join the AGM through laptops / ipads for better experience.

(v) Further, members will be required to allow camera and use internet with a good speed to avoid any disturbance during the AGM.

(vi) Please note that participants connecting from mobile devices or tablets or through laptop connecting via mobile hotspot may experience audio/video loss due to fluctuation in their respective network. It is therefore recommended to use stable Wi-Fi or LAN connection to mitigate any kind of aforesaid glitches.

(vii) Members who would like to express their views/ask questions during the AGM may register themselves as a speaker by sending their request in advance atleast five (5) days

prior to AGM mentioning their name, demat account number/folio number, email id and mobile number at '**cs.genusprime@gmail.com**'. Members, who do not wish to speak during the AGM but have queries, may send their queries in advance five (5) days prior to AGM mentioning their name, demat account number/folio number, email id and mobile number at **'cs.genusprime@gmail.com'** These queries will be replied appropriately by email.

(viii) Those members, who have registered themselves as a speaker, will only be allowed to express their views or ask questions during the AGM. The Company reserves the right to restrict the number of speakers depending on the availability of time for the AGM.

(ix) Only those members, who are present in the AGM through VC/OAVM facility and have not casted their vote on the resolutions through remote e-voting and are otherwise not barred from doing so, shall be eligible to vote through e-voting system available during the AGM.

(x) If any votes are cast by the members through the e-voting available during the AGM and if the same members have not participated in the AGM through VC/OAVM facility, then the votes cast by such members shall be considered invalid as the facility of e-voting during the AGM is available only to the members attending the AGM.

Other Information

(i) The Scrutinizer shall, immediately after the conclusion of voting at the AGM, count the votes cast at the AGM, thereafter unblock the votes cast through remote e-voting in the presence of at least two witnesses, who are not in the employment of the Company and make, not later than two working days of conclusion of the AGM, a consolidated scrutinizer's report of the total votes cast in favour or against, if any, to the Chairman or a person authorised by him in writing, who shall countersign the same.

(ii) The Chairman or the person authorized by him in writing shall forthwith on receipt of the consolidated scrutinizer's report, declare the results of the voting. The result declared, along with the scrutinizer's report, shall be placed on the Company's website at www.genusprime.com and on the website of CDSL, immediately after the results are declared and communicated to the stock exchanges, where the equity shares of the Company are listed.

(iii) Subject to receipt of requisite number of votes, the resolutions proposed in the Notice shall be deemed to be passed on the date of the AGM, i.e. **Thursday, September 24, 2026.**

Annexure to the Notice

EXPLANATORY STATEMENT PURSUANT TO SECTION 102 OF THE COMPANIES ACT, 2013

As required by Section 102 of the Companies Act, 2013 ("Act"), the following explanatory statement sets out all material facts relating to the business mentioned under Item Nos. 3 to 6 of the accompanying Notice:

ITEM NO. 3

RE-APPOINTMENT OF MR. AMIT AGARWAL (DIN:00016133), AS WHOLE TIME DIRECTOR AND CHIEF EXECUTIVE OFFICER OF THE COMPANY

In view of the provisions of Sections 196, 197, 203 and any other applicable provisions of the Act, the Board has on the recommendation of the Nomination and Remuneration Committee, approved the re-appointment of Mr. Amit Agarwal as Whole Time Director and Chief Executive Officer (designated as Executive Director) for a period of Five Years with effect from 15th August, 2026, subject to the approval of members of the Company.

The period of office of Mr. Amit Agarwal shall be liable to determination by retirement of directors by rotation. Mr. Amit Agarwal is graduate has rich experience in managing business of apparels. The principle terms & conditions of Mr. Amit Agarwal as Whole Time Director & Chief Executive Officer are as follows: -

(a) Period: For a period of 5 (Five) Years effective from 15th August, 2026.
(b) Minimum Remuneration: In the event of absence or inadequacy of net profit in any Financial Year, the remuneration payable to Mr. Amit Agarwal shall be governed by Section II of part II of Schedule V of the Act, or any modification(s) thereof.
(c) Mr. Amit Agarwal shall devote such time and attention to the business of the Company as may be necessary and be responsible for the general conduct and management of the business and affairs of the company, subject to the superintendence, control and supervision of the Board and shall have such powers and carry out such duties and responsibilities as may be entrusted by the Board from time to time.
(d) The terms & conditions of the appointment of Executive Director may be altered and varied from time to time by the Board as it may, in its discretion deem fit, irrespective of the limits specified under Schedule V of the Act or any amendments made thereafter in this regard, in such manner as may be agreed to between the Board and the Executive Director, subject to such approvals as may be required.
(e) This appointment may be terminated by either party by giving to the other party one months' notice of such termination.

No director, Key managerial personnel or their relatives, except Mr. Amit Agarwal, to whom the resolution relates, is interested or concerned in the resolution.

The Board recommends the Special Resolution set out at Item No.3 of the Notice for approval by the Shareholders. The re-appointment of Mr. Amit Agarwal is appropriate and in the best interest of the Company.

ITEM NO. 4

POWER TO CREATE PLEDGE, MORTGAGE, HYPOTHECATE AND/OR CHARGE PRESCRIBED U/S 180(1)(a) OF THE COMPANIES ACT, 2013

The corresponding Section 180(1)(a) of the Companies Act, 2013 provides that the Board of Directors of a Company shall exercise the power to borrow monies (apart from temporary loans obtained or to be obtained from the Company's bankers in the ordinary course of business) over and above the paid up capital of the Company and its free reserves from time to time on behalf of the Company only with the consent of the Company by a special resolution.

Further, the Chairman informed that as per section 180(1)(a) of the Companies Act 2013, it is stipulated that a company cannot sell, lease or otherwise dispose of the whole or substantially the whole of the undertaking of the company or where the company owns more than one undertaking, of the whole or substantially the whole of any of such undertakings.

Company is/has mortgaged the immovable property (Land) to the consortium of lenders for borrowings not exceeding Rs. 100 Crores. The value of immovable property of that company is covered within the meaning of substantial undertaking as per the aforesaid section; therefore, the special resolution is proposed to be adopted by the consent of members in the ensuing annual general meeting of the Company.

Therefore, having regard to extension of the mortgage and hypothecation of the assets and properties of the Company for the monies borrowed or to be borrowed by the Company, it is necessary to confer upon the board the power to do so. Therefore, an enabling resolution being proposed at item No. 4 to be passed as special resolution. It is pertinent to mention here that this resolution is not intended to be passed for the purpose of sale of any of the undertaking but for the purpose of mortgage and hypothecation the property of the Company.

Accordingly, the Board recommends passing of the Special Resolution set out in Item No. 4 of the accompanying Notice in relation to the borrowing monies, for the approval by the shareholders of the Company.

None of the Directors / Key Managerial Personnel of the Company / their relatives are, in any way, concerned or interested, financially or otherwise, in the Special Resolution set out at Item No. 4 of the Notice.

None of the other Company is interested in the said Special Resolution.

ITEM NO. 5

POWER TO BORROW FUNDS IN EXCESS OF THE LIMITS PRESCRIBED U/S 180(1)(c) OF THE COMPANIES ACT, 2013

The corresponding Section 180(1)(c) of the Companies Act, 2013 provides that the Board of Directors of a Company shall exercise the power to-

(i) To borrow monies upto Rs. 100 crores under section 180(1)(c) of the Companies Act, 2013; and
(ii) To secure the same by creating a mortgage or charge or hypothecation on all or any of movable and/or immovable properties and assets of the company, regarded as disposal of the company's undertakings under section 180(1)(c) of the Companies Act, 2013;

Keeping in view the Company's existing and future financial requirements to support its business operations, the Company may need additional funds. For this purpose, the Company may, from time to time, raise finance from various Banks and/or Financial Institutions and/ or any other lending institutions and/or Bodies Corporate and/or such other persons/ individuals as may be considered fit, which, together with the moneys already borrowed by the Company (apart from temporary loans obtained from the Company's bankers in ordinary course of business) may exceed the aggregate of the paid-up capital and free reserves of the Company. Hence, it is proposed to set the borrowing limits upto Rs. 100 crores for the Company.

Pursuant to Section 180(1)(c) of the Companies Act, 2013, the Board of Directors cannot borrow more than the aggregate amount of the paid-up capital of the Company and its free reserves at any one time except with the consent of the members of the Company in a general meeting.

In order to facilitate securing the borrowing made by the Company, it would be necessary to create charge on the assets or whole or part of the undertaking of the Company.

Further, Section 180(1)(a) of the Companies Act, 2013 provides for the power to sell, lease or otherwise dispose of the whole or substantially the whole of the undertaking of the Company subject to the approval of members in the General Meeting, which authorization is also proposed Rs. 100 crores for the Company.

Hence, the Special Resolution at Item No. 5 of the Notice is being proposed, when the same exceeds the limits provided under Section 180(1)(a) & 180(1)(c) of the Act. The Directors recommend the Special Resolution as set out at Item No. 5 of the accompanying Notice, for members' approval.

None of the Directors or Key Managerial Personnel of the Company and their relatives is concerned or interested, financially or otherwise, in the Special Resolution except to the extent of their shareholding in the Company.

ITEM NO. 6

APPROVAL OF LOANS, GUARANTEES, SECURITIES, AND INVESTMENTS UNDER SECTION 186(2) OF THE COMPANIES ACT, 2013

In order to make optimum use of funds available with the Company and also to achieve long term strategic and business objectives, the Board of Directors of the Company proposes to make use of the same by making investment in other bodies corporate or granting loans, giving guarantee or providing security to other persons or other bodies corporate as and when required. Members may note that pursuant to Section 186 of the Companies Act, 2013 ("Act"), the Company can give loan or give any guarantee or provide security in connection with a loan to any other body corporate or person and acquire securities of any other body corporate, in excess of 60% of its paid up share capital, free reserves and securities premium account or 100% of its free reserves and securities premium account, whichever is more, with the approval of Members by special resolution passed at the general meeting.

In view of the aforesaid, it is proposed to take approval under Section 186 of the Companies Act, 2013, by way of special resolution, up to a limit of Rs. 250 Crore (Rupees Two Hundred Fifty Crores Only), as proposed in the Notice. The above proposal is in the interest of the Company and the Board recommends the Resolution as set out at Item No. 6 for approval by the members of the Company as Special Resolution.

None of the Directors or Key Managerial Personnel or their relatives are in any way concerned with or interested, financially or otherwise in the said resolution except to the extent of their shareholding in the Company, if any.

By Order of the Board of Directors

Amit Agarwal
Whole Time Director & CEO
DIN: 00016133

Registered Office:
Near Moradabad Dharam Kanta, Kanth Road, Harthala,
Moradabad, U.P.-244001
Tele: +91-591-2511242;
E-mail: cs.genusprime@gmail.com;
Website: www.genusprime.com
Corporate Identification Number (CIN): L24117UP2000PLC032010

Moradabad, 29th August, 2026

DIRECTOR'S REPORT

Dear Members,

Your directors are pleased to present before you the **26th Annual Report** along with Audited Financial Statements of your Company for the year ended **31st March, 2026.**

Financial Highlights

(Rs. in Lacs)

Particulars	**Year Ended**	**Year Ended**	**Year Ended**	**Year Ended**
	31.03.2026	**31.03.2025**	**31.03.2026**	**31.03.2025**
	Standalone		**Consolidated**	
Revenue	416.77	19.26	424.27	22.32
Other Income	293.02	0.03	368.14	0.04
Total expenses	130.33	23.16	255.99	26.03
Profit/ (Loss) before Exceptional and Extraordinary Items and Tax	579.47	(3.87)	536.42	(3.67)
Exceptional Items	0.00	0.00	0.00	0.00
Profit/ (Loss) before Extraordinary Items and Tax	579.47	(3.87)	536.42	(3.67)
Extraordinary Items	0.00	0.00	0.00	0.00
Profit before Tax	**579.47**	**(3.87)**	**536.42**	**(3.67)**
Tax Expenses	0.00	0.00	0.00	0.00
Profit/ (Loss) for the period	**579.47**	**(3.87)**	**536.42**	**(3.67)**
Earnings per share (FV Rs. 2/- each)				
(Basic) (In Rs.)	0.80	(0.03)	3.59	(0.02)
(Diluted) (In Rs.)	0.80	(0.03)	3.59	(0.02)

Operations

During the Financial Year 2025-26, the Company has achieved profit of Rs.579.47 lacs. The Company is optimistic of its business operations in the coming years through its continued strategic planning. Your directors expect to minimize the losses in future through their efforts.

Reserves

During the Financial year 2025-26, the Company has proposed no amount transfer to reserves.

Change in Nature of Business, If Any

During the financial year, there has been no change in the business of the Company or in the nature of business carried by the Company during the financial year under review.

Dividend

The Board of Directors does not recommend any dividend for the year.

Share Capital

The equity shares of the Company are being traded on BSE Limited. The paid-up share capital as on March 31, 2026, was Rs. 398.53 Lacs consisting of 1,49,26,440 equity shares of Rs. 2/- each and 1,00,000 preference shares of Rs. 100 each. During the year, the Company has neither issued shares with differential voting rights nor sweat equity shares.

Finance

Cash and cash equivalents and bank balances other than cash and cash equivalent as at March 31, 2026 was Rs. 107.92 Lacs and 13.79 Lacs respectively. The Company continues to focus on judicious management of its working capital, receivables, inventories and other working capital parameters under strict monitoring.

Particulars of Loans, Guarantees and Investments

Details of Loans, Guarantees and Investments covered under the provisions of Section 186 of the Companies Act, 2013 are given in the notes to the Financial Statements.

The Company envisions becoming the leaders in all the areas of operations. Your Company is holding certain strategic investment, generally long term in nature and the board may evaluate further opportunities in this regard with a view to enhance value for the stakeholders of the Company.

Related Party Transactions

During the year, the Company has not entered into any contracts/arrangements/transactions which could be considered material in accordance with the policy of the Company on Material Related Party Transactions. The Policy on materiality of related party transactions and dealing with

related party transactions can be accessed on the Company's website at the link www.genusprime.com.

Fixed Deposits

During the year under review, your Company has not accepted any deposits within the meaning of Section 73 of the Companies Act, 2013 and the Companies (Acceptance of Deposits) Rules, 2014.

Report On Corporate Governance

Your Company upholds the standards of governance and is compliant with the Corporate Governance provisions as stipulated under SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. Our report on Corporate Governance forms part of this annual report and attached with this report. Certificate from the Practicing Company Secretary viz. M/s. Komal & Associates, Delhi confirming the compliance with the conditions of Corporate Governance as stipulated under SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 is included as a part of this report.

Further, the Management Discussion and Analysis Report and CEO/CFO Certificate as prescribed under SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 are also presented in separate sections forming part of the Annual Report.

Code of Conduct

All board members and senior management personnel have affirmed compliance with the provisions of Code of Conduct of the Company on annual basis, pursuant to SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2016. The Code of Conduct is also placed on Company's website www.genusprime.com.

Material Changes and Commitments, affecting the Financial Position of the Company between the end of the Financial Year and the Date of this Report

No other material changes and commitments have occurred after the close of the year till the date of this report, which affect the financial position of the Company.

Subsidiaries, Joint Ventures and Associate Companies

Pursuant to the Scheme of Arrangement sanctioned by the Hon'ble National Company Law Tribunal, Allahabad Bench ("NCLT"), 'Sansar Infrastructure Private Limited', 'Sunima Trading Private Limited' and 'Star Vanijya Private Limited', wholly owned subsidiaries of the Company

ceased to be the subsidiaries under the said scheme with effect from April 24, 2025. Simultaneously, Ganpati Global Private Limited, Maple Natural Resources Pte. Ltd., PT Maple Natural Resource, and Gulf Gaur Gam Company LLC SFZ have become the Subsidiaries of the Company with effect from June 07, 2025 and M.K.J Manufacturing Private Limited, Greentech Mega Food Park Limited and J C Textiles Private Limited have become the Associate Companies with effect from April 24, 2025. These changes reflect the Company's commitment to restructuring for long-term growth and diversification.

In accordance with Section 136 of the Companies Act, 2013, the audited financial statements, including the consolidated financial statements and all other related information of the Company and audited accounts of the subsidiaries are available on the website of the Company at www.genusprime.com.

The Policy for determining material subsidiaries may be accessed on the Company's website at the link www.genusprime.com.

Risk Management and Internal Control Systems

The Company has laid down a procedure to inform Board members about the risk assessment and minimization procedures. The Board of Directors has framed the Risk Management Policy to anticipate and report potential risk in time and proper implementation of control to mitigate the negative impact of risk.

Management Discussion and Analysis Report

Management's Discussion and Analysis Report for the year under review, as stipulated under the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("Listing Regulations") is presented in a separate section forming part of the Annual Report.

Equal Opportunity and Prevention of Sexual Harassment

The Company has always provided a congenial atmosphere for work to all employees that is free from discrimination of any kind. It has provided equal opportunities of employment to all without regard to the nationality, religion, caste, colour, language, marital status and sex.

The Company has also framed policy on 'Prevention of Sexual Harassment' at the workplace. We follow a gender-neutral approach in handling complaints of sexual harassment.

Compliance with Secretarial Standards and Indian Accounting Standards

The Board of Directors affirms that during the Financial Year 2025-26, the Company has complied with the applicable Secretarial Standards issued by the Institute of Company Secretaries of India and approved by the Central Government under Section 118(10) of the Companies Act, 2013. In the preparation of the Financial Statements, the Company has also applied the Indian Accounting Standards (Ind AS) specified under Section 133 of the Companies Act, 2013, read with Companies (Indian Accounting Standards) Rules, 2015.

Transfer of Shares

As notified under Regulation 40(1) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, requests for effecting transfer, transmission or transposition of securities shall not be processed unless the securities are held in the dematerialized form with a depository.

Prevention of Insider Trading

Pursuant to the provisions of the Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015 and to prevent Insiders from procuring, communicating, providing or allowing access to unpublished price sensitive information unless required for discharge of duties, the Company has formulated and adopted the code of conduct ("the Code") for regulating, monitoring and reporting of trading by insiders. The Company has received an affirmation for compliance with the Code, from all the designated persons as defined in the Code.

Directors

In accordance with the provisions of the Companies Act, 2013 and the Articles of Association of the Company, Mr. Amit Agarwal, (DIN: 00016133) Director of the Company, retire by rotation at the ensuing Annual General Meeting and he being eligible, has offered himself for re-appointment.

Further, Mr. Amit Agarwal, (DIN: 00016133), Whole Time Director and CEO of the Company, who has consented to act as such, is re-appointed for a period of 5 consecutive years with effect from 15th August, 2026 to 14th August, 2031.

The brief resume of Director seeking appointment/reappointment is given in the Notice of the AGM.

Key Managerial Personnel

During the year under review, there is no change in the KMPs of your Company.

As on the date of this report, the following are KMPs of your Company as per section 2(51) and 203 of the Act,

- Mr. Amit Agarwal, Whole Time Director & Chief Executive Officer,
- Mr. Hukam Singh, Chief Financial Officer
- Mr. Jeevan Kumar, Company Secretary

Internal Financial Control Systems and their adequacy

Internal Financial Controls are an integrated part of the risk management process, addressing financial and financial reporting risks. The internal financial controls have been embedded in the business processes and continuous monitoring of the internal financial control systems by the internal auditors during the course of their audits. We believe that these systems provide reasonable assurance that our internal financial controls are designed effectively and are operating as intended. To maintain its objectivity and independence, the Internal Audit function reports to the Chairman of the Audit Committee of the Board & to the Chairman & Managing Director.

Number of Board Meetings Held

During the Financial Year 2025-26, the Board of Directors of the Company met 6 (Six) times on 29th May, 2025, 14th August, 2025, 16th October, 2025, 14th November, 2025, 27th January, 2026, and 14th February, 2026.

Further, a separate meeting of the Independent Directors of the Company was also held on 17th February, 2026, where at the prescribed items enumerated under schedule IV to the Companies Act, 2013 and the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, were discussed.

Further, details of board meetings have been provided in the Corporate Governance Report.

Committees of the Board

The Board has duly constituted the committees namely Audit Committee, Nomination and Remuneration Committee and Stakeholders' Relationship Committee to manage the work of the Board in effective manner and to deal with urgent or special issues/matters and in compliance with the requirements of the relevant provisions of applicable laws and statutes.

Board Evaluation

In line with the statutory requirements enshrined under the Companies Act, 2013 and the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, the Board carried out performance evaluation of itself, its committees, the Chairman and each of the other directors.

All the Directors and the Board as a whole and its committees were evaluated on the basis of framework adopted by the Board of the Company. The Board and the performance of committees was evaluated after taking inputs and recommendations from all the directors on the basis of the criteria such as the composition and structure, effectiveness, functioning, governance, level of engagement, contribution of time & efforts, independence of judgment etc.

The Nomination and Remuneration Committee also reviewed the performance of the individual directors on the basis of criteria such as the performance of specific duties, obligations and governance, level of engagement, independence of judgment and contribution of the individual director to the Board and committee meetings. The performance of the Independent Directors and Non-Independent Directors were evaluated separately.

In a separate meeting of Independent Directors, performance of Non-Independent Directors, performance of the board as a whole and performance of the Chairman was evaluated, taking into account the views of Executive and Non-Executive Directors.

The details of programme for familiarization of Independent Directors with the Company, their roles, rights, responsibilities in the Company, nature of the industry in which the Company operates, and related matters are uploaded on the website of the Company at the link www.genusprime.com.

Company Policy on Directors appointment and remuneration including criteria for determining qualifications, positive attributes independence

The Company has adequate policy for appointment and remuneration of its directors. The managing director, whole-time director/executive director are appointed taking into account their skills, knowledge, personal and professional ethics and does not appoint or continue the employment of any person as managing director or whole-time director/executive director who -

- is below the age of twenty-one years or has attained the age of seventy years;
- is an un-discharged insolvent or has at any time been adjudged as an insolvent;
- has at any time suspended payment to his creditors or makes, or has at any time made, a composition with them; or
- has at any time been convicted by a court of an offence and sentenced for a period of more than six months.

Their terms and conditions of such appointment and remuneration payable are approved by the Board of Directors at a meeting, subject to approval of the shareholders at the next general meeting of the Company and by the Central Government in case such appointment is at variance to the conditions specified in that Schedule. All the other provisions under section 196, 197 and

rules as applicable of Companies Act, 2013 are considered for their appointment and remuneration.

The Nomination and Remuneration Committee has laid down the evaluation criteria for performance evaluation of independent directors. The performance evaluation of independent directors is done by the entire Board of Directors (excluding the director being evaluated). On the basis of the report of performance evaluation, it is determined whether to extend or continue the term of appointment of the independent director.

Directors' Responsibility Statement

Pursuant to the requirement under Section 134(5) of the Companies Act, 2013, Your Directors, hereby state and confirm that:

i. in the preparation of annual accounts, the applicable accounting standards have been followed along with the proper explanation relating to material departures, if any;

ii. they have selected such accounting policies and applied them consistently and made judgments and estimates that are reasonable and prudent so as to give a true and fair view of the state of affairs of the Company as at March 31, 2026 and of the profit and loss of the Company for that period;

iii. they have taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of this Act, for safeguarding the assets of the Company and for preventing and detecting fraud and other irregularities;

iv. the annual accounts are prepared on a 'going concern' basis;

v. they have laid down internal financial controls in the Company that are adequate and were operating effectively; and

vi. they have devised proper systems to ensure compliance with the provisions of all applicable laws and these are adequate and are operating effectively.

Auditors and Auditor's Report

(a.) Statutory Auditors

At the 22nd Annual General Meeting of the Company held on 29th September 2022, M/s Jethani & Associates, Chartered Accountants (ICAI Firm Registration No. 010749C) have been appointed as the Statutory Auditors of the Company for a period

of 5 years from the conclusion of 22nd Annual General Meeting of the Company till the conclusion of 27th Annual General Meeting, at such remuneration as fixed by the Board of Directors of the Company.

(b.) Secretarial Audit

According to the provisions of section 204 of Companies Act, 2013 read with Rule 9 of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014, the Secretarial Audit Report submitted by Company Secretary in Practice is enclosed as an Annexure-B of this report. The Secretarial Audit Report does not contain any qualification, reservation or adverse remark.

(c.) Secretarial Compliance Report

In compliance of Regulation 24A of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI Circular No. CIR/CFD/CMD/27/2019 dated February 08, 2019; the annual secretarial compliance report issued by Company Secretary in Practice for the financial year ended on March 31, 2026 is enclosed as Annexure-C.

Corporate Social Responsibility

In terms of reference to Section 135 of Companies Act, 2013, the Company does not need to constitute a Corporate Social Responsibility Committee. Your directors have immense pleasure in sharing that the Company has always been earnest for contributing towards the betterment of society. The Company strives to achieve a fine balance between social, environmental and economic benefits to the communities in which it operates.

Certificate of Non-Disqualification of Directors

A certificate from M/s. Komal & Associates (Membership No. 11636, COP No. 17597), Practicing Company Secretary to the effect that none of the Directors of the Company have been debarred or disqualified from being appointed or continuing as Directors of the Company by the Board/Ministry of Corporate Affairs or any such statutory authority is attached at the end of this report.

Extract of Annual Return

As required under Section 92(3) and 134(3)(a) of the Act and Rule 12(1) of the Companies (Management and Administration) Rules, 2014 (as amended), Annual Return in E-Form MGT - 7 is available on the website of the Company at the web link www.genusprime.com.

Listing of Shares

The shares of the Company are listed on BSE Limited (BSE).

Conservation of Energy, Research and Development, Technology Absorption, Foreign Exchange Earnings and Outgo

The information required under Section 134(3) (m) of the Companies Act, 2013 read with Rule 8 of the Companies (Accounts) Rules, 2014 is not applicable as at present, your Company does not have any business operations.

Particulars of Employees and Other Related Disclosures

In terms of provision of Section 197(12) of the Companies Act, 2013 read with Rule 5 of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014 in respect of employees of the Company will be furnished upon request. In terms of proviso to Section 136(1) of the Companies Act 2013, the Annual Report is being sent to the shareholders excluding the information as aforesaid. The said statement is available for inspection by the Members at the Registered Office of the Company during business hours on working days of the Company up to the date of ensuing Annual General Meeting.

Group/Persons

Pursuant to an intimation received from the Promoters, the names of the Promoters and entities comprising "Group/Person" as defined under the Competition Act, 2002 are disclosed in the Annual Report as Annexure-D for the purpose of relevant SEBI provisions.

Whistle blower and Vigilance Mechanism

Your Company has formulated and implemented a 'Whistle blower and Vigilance Policy' with a view to provide a mechanism for directors and employees of the Company to approach the Vigilance Officer /Chairperson of the Audit Committee of the Company. Under this mechanism, Whistleblower can report the concerns of unethical behavior, actual or suspected, fraud or violation of the Company's code of conduct or ethics policy. Any actual or potential fraud or violation of the Company's Codes/Policies, howsoever insignificant or perceived as such, remains a matter of serious concern for the Company. The Company takes appropriate action against any Officer whose actions are found to violate the Code or any other policy of the Company, after giving him a reasonable opportunity of being heard. The Whistle blower and Vigil Mechanism Policy has been uploaded on the website of the Company and can be accessed at the link www.genusprime.com.

CEO and CFO Certification

Pursuant to the Listing Regulations, the CEO and CFO certification is attached with the Annual Report. The Managing Director & CEO and the Chief Financial Officer also provide quarterly certification on financial results while placing the financial results before the Board in terms of the SEBI LODR Regulations.

Acknowledgement

The Directors wish to place on record their deep sense of appreciation to all the employees of the Company for their support given to the management of the Company. Your directors also acknowledge gratefully the shareholders for their support and confidence reposed on the Company.

For and on behalf of the Board of Directors

	Simple Agarwal	**Amit Agarwal**
29th August, 2026	**Director**	**Whole Time Director & CEO**
Moradabad	**DIN:03072646**	**DIN:00016133**

Annexure -A to the Director's Report

FORM AOC-I

(Pursuant to first proviso to sub-section (3) of section 129 read with rule 5 of Companies (Accounts) Rules, 2O14)

Statement containing salient features of the financial statement of subsidiaries or associate companies or Joint ventures

S. No.	Particulars				(All figures Rs. in Lakhs)
1	Name of the Subsidiary Company	Ganpati Global Private Limited	Maple Natural Resources Pte. Ltd	Gulf Gaur Gum Company LLC SFZ.	PT Maple Natural Resources Pte. Ltd
2	Date since which it became subsidiary	June 07, 2025	June 07, 2025	June 07, 2025	June 07, 2025
3	Financial year of the subsidiary companies ended on	March 31, 2026	March 31, 2026	March 31, 2026	March 31, 2026
4	Reporting period for the subsidiary concerned, if different from the holding company's reporting period	NA	NA	NA	NA
5	Reporting currency and exchange rate as on the last date of the relevant financial year in the case of Foreign Subsidiaries	NA	NA	NA	NA
6	Share Capital	780.70	795.16	3816.31	0
7	Reserves and Surplus	(704.87)	546.66	(6672.61)	0
8	Total Assets	707.63	4570.19	1389.59	0
9	Total Liabilities	707.63	4570.19	1389.59	0
10	Investment	0	0	0	0
11	Turnover	0	7.5	0	0
12	Profit before Taxation	0.17	73.99	(117.21)	0
13	Provision for Taxation	0	0	0	0
14	Profit after Taxation	0.17	73.99	(117.21)	0
15	Proposed Dividend	0	0	0	0

16	**Extent of Shareholding (in percentage)**	100	100	80	100

Notes: the following information shall be furnished at the end of the statement

1. Name of Subsidiaries which are yet to commence operation:
2. Name of Subsidiaries which have been liquidated or sold during the year:

Sansar Infrastructure Private Limited, Star Vanijya Private Limited and Sunima Trading Private Limited ceased to be Wholly Owned Subsidiaries of the Company pursuant to the Scheme of Arrangement duly sanctioned by the Hon'ble National Company Law Tribunal (NCLT), Allahabad Bench w.e.f. April 24, 2025.

For and on behalf of the Borad of Directors

Amit Agarwal
Whole Time Director & CEO
DIN: 00016133

Simple Agarwal
Director
DIN: 03072646

Place: Moradabad
Date: May 30, 2026

Hukam Singh
Chief Financial Officer

Jeevan Kumar
Company Secretary

Part "B" Associates and Joint Ventures
(Pursuant to Section 129(3) of the Companies Act, 2013 related to Associate Companies and Joint Ventures)

S. No.	Particulars			
	Name of the Associates/ Joint Ventures	**M.K.J. Manufact uring Private Limited**	**Greentech Megafood Private Limited**	**J C Textiles Private Limited**
1	Latest audited Balance Sheet Date	31-03-2026	31-03-2026	31-03-2026
2	Date on which the Associates or Joint Venture was associated or acquired	24-04-2025	24-04-2025	24-04-2025
3	Shares of Associate/ Joint Ventures held by the Company on the year end			
	(i) Number of Equity Shares	49335	15598504	5375
	(ii) Amount of Investment in Associates or Joint Venture (Rs. in Lakh)	600	1476.28	86
	(iii) Extent of Holding (in percentage)	50.00%	26.00%	36.32%
4	Description of how there is significant influence	Associate	Associate	Associate
5	Reason why the associate/joint venture is not consolidated	Not Applicable	Not Applicable	Not Applicable
6	Net worth attributable to shareholding as per latest audited balance sheet (share of Company) (in lakhs)	406.85	576.69	(2.20)
7	Profit / (Loss) for the year (share of Company) (in lakhs)			
	(i) Consideration in Consolidation (Rs. in Lakh)	28.55	(48.06)	(81.67)
	(ii) Not consideration in consolidation (Rs. in Lakh)	0	0	0

Additional information:

1 Names of associates or joint ventures which are yet to commence operations.

2 Names of associates or joint ventures which have been liquidated or sold during the year.

For and on behalf of the Borad of Directors

Amit Agarwal	Simple Agarwal
Whole Time Director & CEO	Director
DIN: 00016133	DIN: 03072646

Place: Moradabad	Hukam Singh	Jeevan Kumar
Date: May 30, 2026	Chief Financial Officer	Company Secretary

SECRETARIAL AUDIT REPORT
FOR THE FINANCIAL YEAR ENDED ON 31st MARCH, 2026

[Pursuant to Section 204 (1) of the Companies Act, 2013 and rule No. 9 of the Companies (Appointment and Remuneration Personnel) Rules, 2014]

To,
The Members,
Genus Prime Infra Limited
(**Formerly: Gulshan Chemfill Ltd.)**

We have conducted the Secretarial Audit of the compliance of the applicable statutory provisions and the adherence to good corporate practices by **Genus Prime Infra Limited (hereinafter called the Company).** Secretarial Audit was conducted in a manner that provided us a reasonable basis for evaluating the corporate conducts/statutory compliance and expressing our opinion thereon.

Based on our examination and verification of the registers, records and documents produced to us and according to information and explanations given to us by the Company, we report that the Company has in our opinion, complied with the provisions of the Companies Act, 2013, (Act) and the Rules made under the Act and the Memorandum and Articles of Association of the Company.

We hereby report that in our opinion, the Company has, during the audit period covering the financial year ended on 31st March, 2026, complied with the statutory provisions listed hereunder and also that the Company has proper Board- processes and compliance-mechanism in place to the extent, in the manner and subject to the reporting made hereinafter:

1. The status of the Company during the financial year has been a Listed Public Company.
2. a. The Company is a holding Company of the following Companies:
    - Ganpati Global Private Limited (Wholly Owned Subsidiary)
    - Maple Natural Resources Pte. Ltd. (Wholly Owned Subsidiary)
    - PT Maple Natural Resource (Wholly Owned Subsidiary)
    - Gulf Guar Gum Company LLC SFZ (Subsidiary Company)

   b. The Company is having the following Associate Companies:
    - M.K.J. Manufacturing Private Limited (Associate Company)
    - Greentech Mega Food Park Limited (Associate Company)
    - J C Textiles Private Limited (Associate Company)

3. The Board of Directors/KMP of the Company is duly constituted. There were no changes in the Board of Directors during the audit year. List of Board of Directors/KMP for the given year is attached in **Annexure A.**

4. Adequate notice is given to all the directors of the scheduled Board Meetings, agendas and detailed notes on agenda were sent at least seven days in advance, and a system exists for seeking and obtaining further information and clarifications on the agenda items before the meeting and for meaningful participation at the meeting.

5. All the decisions at Board Meeting and at Committee Meetings are carried out unanimously as recorded in the minutes of all such meetings.

6. The shareholding pattern of the Company as on 31/03/2026 is as detailed in **Annexure B.**

7. The Company during the year has not created, modified or satisfied charges on the assets of the Company.

8. The Company has duly followed all requirements of Section 173 of the Companies Act, 2013 and has conveyed 6 (Six) Board Meetings during the audit period.

9. The AGM of the Company for the Financial Year 2024-2025 was held on 26th September, 2025 through video conferencing or other audio-visual means.

We further report that:

(a) The Company has duly followed the Secretarial Standards approved by the Central Government and issued by the Institute of Company Secretaries of India (ICSI);

(b) The Depositories Act, 1996 and the Regulations and Bye-laws framed under that Act;

(c) The Securities Contracts (Regulation) Act, 1956 (SCRA) and rules made there under

(d) The provisions of Corporate Social Responsibility Voluntary Guidelines, 2009 were not applicable to the Company during the audit period;

(e) The Provisions of Foreign Exchange Management Act, 1999 and the rules and regulations made there under to the extent of Foreign Direct Investment, Overseas Direct Investment and External Commercial Borrowings were not applicable to the Company during the audit period;

We Further Report that the Company has complied with the following Regulations and Guidelines prescribed under the Securities and Exchange Board of India Act, 1992 ('SEBI Act'):

(a) The Securities and Exchange Board of India (Substantial Acquisition of Shares and Takeovers) Regulations, 2011;

(b) The Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 1992 and Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015;

(c) The Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2009;

(d) The Securities and Exchange Board of India (Employees Stock Option Scheme and Employees Stock Purchase Scheme) Guidelines, 1999 and the Securities and Exchange Board of India (Share Based Employee Benefits) Regulations, 2014-notified on 28/10/2014 (Not applicable to Company during the audit period);

(e) The Securities and Exchange Board of India (Issue and Listing of Debt Securities) Regulations, 2008 (Not applicable to Company during the audit period);

(f) The Securities and Exchange Board of India (Registrar to an Issue and Share Transfer Agents) Regulations, 1993 regarding the Companies Act and dealing with client (Not applicable as the Company is not registered as Registrar to an Issue and Share Transfer Agents during the audit period);

(g) The Securities and Exchange Board of India (Delisting of Equity Shares) Regulations, 2009 (Not applicable to Company during the audit period);

(h) The Securities and Exchange Board of India (Buyback of Securities) Regulations, 2018 (Not applicable to Company during the audit period);

(i) There being no business activity within the Company during the audit period the Company has few employees only and that during the audit period, no industrial and special laws otherwise were applicable to the Company.

(j) We have also examined the compliance with the applicable clauses/regulations of the following:

(k) Listing Agreement entered into by the Company with stock exchanges;

(l) The Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015-notified on 02/09/2015 and effective from 01/12/2015, including amendments thereto.

We further report that there are adequate systems and processes in the Company commensurate with the size and operations of the Company to monitor and ensure compliance with applicable laws, rules, regulations and guidelines.

This report is to be read with our letter which is annexed as **Annexure C** and forms an integral part of this report.

For **Komal & Associates**
Company Secretaries

(Komal)
C.P. No.:17597
M No.: 11636
Peer Review No: 4041/2023
UDIN No.- F011636H001280090

Place: Delhi
Date: August 29, 2026

ANNEXURE- A

List of Composition of Board of Directors /KMP as on 31st March, 2026

S. No	Name	DIN/PAN	Designation	Appointment	Cessation
1.	Mr. Amit Agarwal	00016133	Whole Time Director & CEO	15/08/2011	-
2.	Mrs. Simple Agarwal	03072646	Non-Executive Non-Independent Director	25/03/2015	-
3.	Mr. Udit Agarwal	02820615	Non-Executive Independent Director	12/08/2020	-
4.	Mrs. Anu Sharma	07301904	Non-Executive Independent Director	01/04/2024	-
5.	Mr. Hukam Singh	AWSPS1051M	Chief Financial Officer	01/05/2017	-
6.	Mr. Jeevan Kumar	BAZPK8184M	Company Secretary	09/08/2023	-

ANNEXURE-B

Statement showing shareholding pattern of the Promoter/ Promoter Group and Public as on 31st March, 2026

Shareholding of Equity Shares:

S No	Name of Shareholder(s)	No. of Shares	% of Shareholding
1.	Amit Kumar Agarwal	33,87,520	22.69
2.	Jitendra Kumar Agarwal	34,34,221	23.01
3.	Rajendra Kumar Agarwal	43,67,782	29.26
4.	Public Shareholding (Consolidated)	37,36,917	25.04
Total		**1,49,26,440**	**100**

Shareholding of Preference Shares:

S No	Name of Shareholder(s)	No. of Shares	% of Shareholding
1.	Public Shareholding (Consolidated)	1,00,000	100
Total		**1,00,000**	**100**

ANNEXURE- C

Our report is to be read along with this letter.

1. Maintenance of secretarial record is the responsibility of the management of Company. Our responsibility is to express an opinion on these secretarial records based on our audit.
2. We have followed the audit practices and processes as were appropriate to obtain reasonable assurance about the correctness of the contents of the secretarial records. The verification was done on test basis for our opinion.
3. We have not verified the correctness and appropriateness of financial records and Books of accounts of the Company.
4. Wherever required, we have obtained the Management Representation about the compliance of laws, rules and regulations and happening of events, etc.
5. The compliance of provisions of corporate and other applicable laws, rules, regulations, standards is the responsibility of management. Our examination was limited to the verification of procedures on test basis.
6. The Secretarial Audit Report is neither an assurance as to the future viability of the Company nor of the efficacy or effectiveness with which the management has conducted the affairs of the Company.

Annexure-C to the Director's Report

Secretarial Compliance Report of GENUS PRIME INFRA LIMITED For the financial year ended 31st March, 2026

(Pursuant to Regulation 24A of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015)

I have examined:

a) all the documents and records made available to us and explanation provided by **GENUS PRIME INFRA LIMITED** having **CIN-L24117UP2000PLC032010** ("the listed entity"),

b) the filings/ submissions made by the listed entity to the Stock Exchanges,

c) website of the listed entity,

d) any other document/ filing, as may be relevant, which has been relied upon to make this Report, for the financial year ended March 31, 2026 ("Review Period") in respect of compliance with the provisions of

   a) the Securities and Exchange Board of India Act, 1992 ("SEBI Act") and the regulations, circulars, guidelines issued thereunder; and

   b) the Securities Contracts (Regulation) Act, 1956 ("SCRA"), rules made thereunder and the regulations, circulars, guidelines issued thereunder by the Securities and Exchange Board of India ("SEBI")

The specific Regulations, whose provisions and the circulars/guidelines issued thereunder, have been examined, include: -

(a) Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015;

(b) Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018;

(c) Securities and Exchange Board of India (Substantial Acquisition of Shares and Takeovers) Regulations, 2011;

(d) Securities and Exchange Board of India (Buyback of Securities) Regulations, 2018; (N.A)

(e) Securities and Exchange Board of India (Share Based Employee Benefits and Sweat Equity) Regulations, 2021; (N.A)

(f) Securities and Exchange Board of India (Issue and Listing of Non-Convertible Securities) Regulations, 2021; (N.A)

(g) Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015;

(h) Securities and Exchange Board of India (Depositories and Participants) Regulations, 2018;

(i) other regulations as applicable.

and circulars/ guidelines issued thereunder; and based on the above examination, I hereby report that, during the Review Period:

(a) The listed entity has complied with the provisions of the above Regulations and circulars/ guidelines issued thereunder, except in respect of matters specified below:

Sr. No.	**Compliance Requirement (Regulations circulars guidelines including specific clause)**	**Regulation/ Circular No.**	**Deviations**	**Actions taken by**	**Type of Action**	**Details of Violation**	**Fine Amount**	**Observations/ Remarks of the Practicing Company Secretary**	**Management Response**	**Remarks**
	NIL									

(b) The listed entity has taken the following actions to comply with the observations made in previous reports:

Sr. No.	Observations/Remarks of the Practicing Company Secretary (PCS) in the previous reports	Observations made in the Secretarial Compliance report for the year ended 31st March, 2025	Compliance Requirement (Regulations/ circulars/ guidelines including specific clause)	Details of violation / Deviations and actions taken /penalty imposed, if any, on the listed entity	Remedial actions, if any, taken by the listed entity	Comments of the PCS on the actions taken by the listed entity
	NOT APPLICABLE					

I hereby report that, during the review period the compliance status of the listed entity with the following requirements:

Sr. No.	Particulars	Compliance Status (Yes/ No/ NA)	Observations/ Remarks by PCS
1.	**Secretarial Standards:** The Compliances of the listed entity are in accordance with the applicable Secretarial Standards (SS) issued by the Institute of Company Secretaries of India (ICSI).	Yes	The Company has duly complied with the SS issued by ICSI.
2.	**Adoption and timely updation of the Policies:** • All applicable policies under SEBI Regulations are adopted with the approval of board of directors of the listed entities. • All the policies are in conformity with SEBI Regulations and have been reviewed & updated on time, as per the regulations/ circulars/	Yes	The Company has updated all applicable policies under SEBI Regulations and the same are in conformity with SEBI Regulations and have been reviewed.

	guidelines issued by SEBI.		
3.	**Maintenance and disclosures on Website:** • The Listed entity is maintaining a functional website. • Timely dissemination of the documents/ information under a separate section on the website • Web-links provided in annual corporate governance reports under Regulation 27(2) are accurate and specific which redirects to the relevant document(s)/ section of the website.	Yes	The Company has maintained fully functional website at www.genusprime.com
4.	**Disqualification of Director(s):** None of the Director(s) of the listed entity is/ are disqualified under Section 164 of the Companies Act, 2013 as confirmed by the listed entity.	Yes	None of the director of the Company are disqualified under Section 164 of the Companies Act, 2013.
5.	**Details related to Subsidiaries of listed entities have been examined w.r.t.:** (a) Identification of material subsidiary companies. (b) Disclosure requirement of material as well as other subsidiaries.	Yes	The Company has disclosed its other subsidiaries.
6.	**Preservation of Documents:** The listed entity is preserving and maintaining records as prescribed under SEBI Regulations and disposal of records as per Policy of Preservation of Documents and Archival policy prescribed under SEBI LODR Regulations, 2015.	Yes	The Company has complied with the SEBI Regulations for preserving and maintaining records as prescribed and has duly in place the said policy.

7.	**Performance Evaluation:** The listed entity has conducted performance evaluation of the Board, Independent Directors and the Committees at the start of every financial year/ during the financial year as prescribed in SEBI Regulations.	Yes	The Company duly conducted performance evaluation of the Board, Independent Directors and the Committees at the start of every financial year.
8.	**Related Party Transactions:** (a) The listed entity has obtained prior approval of Audit Committee for all related party transactions; or (b) In case no prior approval obtained the listed entity shall provide detailed reasons along with confirmation whether the transactions were subsequently approved/ratified/rejected by the audit committee.	Yes NA	The Company has complied with all the provisions related to related party transactions.
9.	**Disclosure of events or information:** The listed entity has provided all the required disclosure(s) under Regulation 30 along with Schedule III of SEBI LODR Regulations, 2015 within the time limits prescribed thereunder.	Yes	The Company has provided all the required disclosure(s) under Regulation 30 along with Schedule III of SEBI (LODR) Regulations, 2015 within the time limits prescribed thereunder.
10.	**Prohibition of Insider Trading:** The listed entity is in compliance with Regulation 3(5) & 3(6) SEBI (Prohibition of Insider Trading) Regulations, 2015.	Yes	The Company has duly complied with Regulation 3(5) & 3(6) of SEBI (Prohibition of Insider

			Trading) Regulations, 2015.
11.	**Actions taken by SEBI or Stock Exchange(s), if any:** No action(s) has been taken against the listed entity/ its promoters/ directors/ subsidiaries either by SEBI or by Stock Exchanges (including under the Standard Operating Procedures issued by SEBI through various circulars) under SEBI Regulations and circulars/ guidelines issued thereunder or The actions taken against the listed entity/ its promoters/ directors/ subsidiaries either by SEBI or by Stock Exchanges are specified in the last column.	NA	No such action has been taken against the listed entity/ its promoters/ directors/ subsidiaries either by SEBI or by Stock Exchange.
12.	**Resignation of statutory auditors from the listed entity or its material subsidiaries:** In case of resignation of statutory auditor from the listed entity or any of its material subsidiaries during the financial year, the listed entity and / or its material subsidiary(ies) has / have complied with paragraph 6.1 and 6.2 of section V-D of chapter V of the Master Circular on compliance with the provisions of the LODR Regulations by listed entities.	NA	There was no such instance of resignation.
13.	**Additional non-compliances, if any:** No additional non-compliances observed for any SEBI regulation/ circular/ guidance note etc.	NA	No additional non-compliance observed for any SEBI regulation/ circular/ guidance notes etc.

Assumptions & Limitation of Scope and Review:

1. Compliance of the applicable laws and ensuring the authenticity of documents and information furnished, are the responsibilities of the management of the listed entity.
2. Our responsibility is to report based upon our examination of relevant documents and information. This is neither an audit nor an expression of opinion.
3. We have not verified the correctness and appropriateness of financial records and books of account of the listed entity.
4. This report is solely for the intended purpose of compliance in terms of Regulation 24A (2) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and is neither an assurance as to the future viability of the listed entity nor of the efficacy or effectiveness with which the management has conducted the affairs of the listed entity.

For Komal & Associates
Company Secretaries

Komal (FCS)
FCS No: 11636
COP: 17597
UDIN: F011636H000558270
Peer Review No.:4041/2023

Place: Delhi
Date: May 30, 2026

Annexure - D to the Director's Report

Group/Person:

Persons and entities comprising "Group/Person" as defined under the Competition Act, 2002 for the purpose of relevant SEBI provisions, include the following:

1.	**Ishwar Chand Agarwal**	**31.**	**Banwari Lal Todi (HUF)**
2.	**Shanti Devi Agarwal**	**32.**	**Anand Todi (HUF)**
3.	**Kailash Chandra Agarwal**	**33.**	**R.K. Agarwal (HUF)**
4.	**Simple Agarwal**	**34.**	**N.P. Todi (HUF)**
5.	**Amit Kumar Agarwal**	**35.**	**Amrit Lal Todi (HUF)**
6.	**Parul Agarwal**	**36.**	**Amit Agarwal (HUF)**
7.	**Rajendra Agarwal**	**37.**	**Genus Apparels Limited**
8.	**Monisha Agarwal**	**38.**	**Genus Innovation Limited**
9.	**Jitendra Agarwal**	**39.**	**Genus International Commodities Limited**
10.	**Anju Agarwal**	**40.**	**Genus Paper & Boards Limited**
11.	**Manju Devi Todi**	**41.**	**Hi-Print Electromack Private Limited**
12.	**Anand Todi**	**42.**	**I.C. Finance Private Limited**
13.	**Sharda Todi**	**43.**	**J C Textiles Private Limited**
14.	**Ashutosh Todi**	**44.**	**Kailash Coal and Coke Company Limited**
15.	**Amrit Lal Todi**	**45.**	**Kailash Industries Limited**
16.	**Banwari Lal Todi**	**46.**	**Kailash Vidyut & Ispat Limited**

17.	**Rubal Todi**	**47.**	**Virtuous Infra Limited**
18.	**Himanshu Agarwal**	**48.**	**Yajur Commodities Limited (Merged with Genus Prime Infra Limited as on 07 April, 2025)**
19.	**Richa Agarwal**	**49.**	**Genus Power Infrastructures Limited**
20.	**Narayan Prasad Todi**		
21.	**Seema Todi**		
22.	**Yash Todi**		
23.	**K.C. Agarwal (HUF)**		
24.	**Ishwar Chand Agarwal (HUF)**		

MANAGEMENT DISCUSSION AND ANALYSIS REPORT
(Forming part of Director's Report)

Infrastructure Sector in India- At Glance

India's infrastructure sector is experiencing sustained growth, underpinned by the real estate industry's shift from single-product, family-oriented enterprises to diversified corporate players with multi-city presence. Higher public and private spending on housing, roads, ports, water supply, railways, and airports have accelerated construction activity. The construction industry, in turn, has emerged as a critical barometer of India's developmental journey.

Global Economy

The world economy continues to show signs of resilience despite geopolitical uncertainties and inflationary pressures. Emerging markets are driving demand, while advanced economies are stabilizing after recent disruptions. For the real estate sector, this global momentum translates into increased capital flows, cross-border investments, and rising demand for diversified property portfolios. The Company remains well-positioned to leverage these trends through its multi-city presence and differentiated offerings.

Global economic activity is undergoing structural shifts, with supply chain realignments, energy transitions, and digital adoption reshaping industries. While inflation and interest rate volatility pose challenges to real estate financing, long-term fundamentals remain strong. Urbanization, infrastructure expansion, and sustainable housing initiatives are expected to fuel demand. The Company views these developments as opportunities to strengthen its portfolio and align with international best practices.

The international economy is entering a phase of cautious optimism, supported by government spending on infrastructure, technological innovation, and green energy. Real estate markets worldwide are witnessing consolidation and professionalization, moving away from fragmented family-run businesses toward corporate structures with global reach. In this context, the Company's strategy of diversification and expansion across multiple cities aligns with global trends, ensuring sustainable growth and enhanced stakeholder value.

The Indian Economy

The Indian economy continues to demonstrate resilience and steady growth, supported by government initiatives in infrastructure, housing, and urban development. Real estate has evolved from fragmented family-run businesses into organized corporate entities with multi-city presence and diversified product portfolios. Rising investments in affordable housing, smart cities, and

transport networks are expected to sustain momentum, positioning the sector as a key driver of India's economic transformation.

India's economic outlook remains positive, with strong domestic consumption, favourable demographics, and policy support fuelling expansion. The real estate industry benefits from initiatives such as "Housing for All," Real Estate Regulatory Authority (RERA) reforms, and increased budgetary allocations for infrastructure. Demand for residential, commercial, and industrial spaces is rising across tier-I and tier-II cities, reinforcing the sector's role as a cornerstone of national development.

The Indian economy is entering a phase of accelerated urbanization and industrial growth. Higher public spending on roads, railways, airports, and water supply projects is creating opportunities for real estate developers to expand into new geographies. With increasing emphasis on sustainability and technology-enabled construction, the sector is poised to contribute significantly to India's GDP. The Company's strategy of diversification and innovation aligns with these macroeconomic trends, ensuring long-term value creation.

Financial Performance

The Company continues to focus on controllable factors such as resetting cost base through diverse cost optimisation initiatives, disciplined capital investments, working capital initiatives, marketing initiatives & volume with strong control measures to ensure safe operations across businesses within framed government and corporate guidelines.

The following are relevant financial performance details with respect to the operational performance of the Company. Salient features relating to the Profit & Loss Account:

Particulars	**Year ended March 31, 2026 (Rs. in Lakhs)**
Revenue from Operations	416.77
Other Income	293.02
Total Income	709.79
Profit Before Financial Expenses & Depreciation	658.98
Less: Depreciation & Amortization Expenses	8.56
Less: Finance Costs	70.95

Profit before tax	579.47
Taxation	0.00
Profit after tax	579.47

Growth, Opportunities and Threats, Outlook, Performance and Risks and Concern

The Company understands that in order to ensure consistent business growth, it is indispensable the risk be effectively identified, analysed and is exposed to a number of risks such as economic, regulatory, taxation and environmental risks as well as sectoral investment outlook. Some risks that may arise in the normal course of business and could impact their ability to address future developments, comprise credit risk, liquidity risk, counterparty risk, regulatory risk, commodity inflation risk and market risk. New risks such as foreign countries wars have also emerged which could affect the business of the Company. The Company's strategy of focusing on key products and geographical segments is exposed to economic and market conditions.

Internal Control Systems and Their Adequacy

The Company's internal control system is commensurate with the nature, size and complexities of operations. The internal control system ensures compliance with all applicable laws, regulations and facilitates optimum utilization of available resources and protects the interests of all stakeholders.

The Company has a proper and adequate system of internal controls to ensure that all resources are utilized optimally, compliances are done regularly and financial reports are accurate. The internal control system is supplemented by an internal audit, review by management and documented policies, guidelines and procedures. The Statutory Auditors of the Company also interact with the Audit Committee to share their findings and the status of corrective actions under implementation. The Audit Committee regularly evaluates the internal financial controls and risk management systems of the Company.

Human Resource Development and Industrial Relations

The Company believes that it is imperative to build a highly efficient talent pool to deliver its business goals. Commensurate with its growth plan, it has put enhanced focus on ramping up the organizational capabilities to align with its growth plans.

Your Company lays great emphasis on proper management of human resource and recognizes human assets as a primary source for the accomplishment of its long-term goals and objectives.

Your Company has qualified and experienced staff, ready to take challenges in day-to-day activities. Their unfailing and on-time performance allows us to run the Company smoothly.

Disclaimer Clause

Statements in the Management Discussion and Analysis Report describing the Company's objectives, projections, estimates, expectations may be "forward-looking statements" within the meaning of applicable securities laws and regulations. Actual results could differ materially from those expressed or implied. Important factors that could make a difference to the Company's operations include economic conditions affecting demand/supply and price conditions in the domestic and overseas markets in which the Company operates, changes in the Government regulations, tax laws and other statutes and incidental factors

REPORT ON CORPORATE GOVERNANCE

(Pursuant to Part C of Schedule V of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 - "Listing Regulations")

The detailed report on Corporate Governance for the financial year ended March 31, 2026, as per regulation 34(3) read with Schedule V of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 is set out below:

A) Company's Corporate Governance Philosophy

Genus Prime Infra Limited (Formerly Gulshan Chemfill Limited) always ensures building trust with all its stakeholders based on the principles of good corporate governance. The Company has always adopted 'best practices' to ensure that the Company's affairs are being managed in the most accountable, professional and transparent manner in order to protect the interest of all the Stakeholders as a whole. Our philosophy is concerned with the compliance of all laws as are applicable on the Company.

B) Board Of Directors

A brief profile of each of the Board members is presented below-

Mr. Amit Agarwal (DIN: 00016133), aged 53 years, is a Commerce graduate. He has vast and rich experience of apparels industry. He is an energetic businessman with strong ability to provide suggestions and value addition to the business of the Company. He is also Director in Genus Apparels Limited, Genus International Commodities Limited, Ishwar Shanti Developers Private Limited (Formerly Known as J C Textiles Private Limited), Hi-Print Electromack Private Limited, Strong and Brave Fashions Limited, M.K.J. Manufacturing Pvt Ltd and designated partner of Genus InfoTech LLP as on March 31, 2026.

Mr. Udit Agarwal (DIN: 02820615), aged 52 years, holds a Bachelor Degree of Commerce (Hons.). He belongs to a reputed business house 'Saran Group' and has over one-and-a-half-decade experience in the development and exports of handicraft items. He is a young and energetic businessman with strong ability to provide insightful analysis and recommendations. His focus always remains on improvising standard of Accounting and Corporate Governance in the Company by adopting and adhering to the policies and practices that are ethical and transparent. He is a Non-Executive Independent Director of the Company. He is also a Director of Genus Innovation Limited and Star Vanijya Private

Limited (Amalgamated with Genus Prime Infra Limited w.e.f. April 24, 2025) as on March 31, 2026.

Mrs. Simple Agarwal (DIN: 03072646), aged 52 years, is an Arts graduate. She has a rich experience and in-depth knowledge of business environment and operational structure. She is a Non-Executive Non-Independent Director of the Company. She is also Director in Virtuous Mining Limited, Sarg Impex Private Limited, Kailash Industries Limited, Kailash Vidyut & Ispat limited, Morphstar Studio Private Limited (Formerly Known as Walkmuse Labs Private Limited) and designated partner of Ishwar Shanti Sons LLP as on March 31, 2026.

Mrs. Anu Sharma (DIN: 07301904), aged 57 years, is a science graduate. She has a rich experience and in-depth knowledge of Insurance business. She is a Non-Executive Independent Director of the Company. She has a pioneering vision and strive to look for business opportunities. She was also a Director of Genus Paper & Boards Limited (till October 11, 2025), Sansar Infrastructure Private Limited and Sunima Trading Private Limited (Both companies amalgamated with Genus Prime Infra Limited w.e.f. April 24, 2025) as on March 31, 2026.

Composition

The composition of the Board is in conformity with SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, Listing Agreements entered into with the stock exchanges. The Board has an optimal combination of executive and non-executive directors with two-woman directors.

As on March 31, 2026, the Company had Four directors. Out of the four directors, one was Executive Director, one was Non-Executive Non-Independent Director and two were Independent Directors. The Chairman of the Company, Mr. Udit Agarwal, is a Non-Executive Independent Director and one-third of the Board comprises of Independent Directors.

The names and categories of the Directors, their attendance at the Board meetings held during the year under review and at the last Annual General Meeting, the number of Directorships and Committees positions held by them in other public limited companies as on March 31, 2026 are given below:

Name of the Director	Category	Promoter (P)/Non Promoter (NP)	Attendance at last AGM	No. of Board Meetings attended	No. of Director-ships of other Indian Companies	No. of Membership(s) / Chairmanship(s) of Board Committees in other Companies
Mr. Amit Agarwal	Executive Director	P	No	6	6	Chairman-1
Mrs. Simple Agarwal	Non-Executive Non-Independent Director	P	Yes	4	5	-
Mr. Udit Agarwal	Non-Executive Independent Director	NP	Yes	6	1	-
Mrs. Anu Sharma	Non-Executive Independent Director	NP	Yes	6	-	-

The Directorships held by Directors as mentioned above, do not include directorships in foreign companies and companies under Section 8 of the Companies Act, 2013.

The Committee Chairmanships/Memberships are within the limits laid down in SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

Committee membership includes memberships of Audit Committee and Stakeholders` Relationship Committee in all public limited companies (whether listed or not) excluding Genus Prime Infra Limited (Formerly Gulshan Chemfill Limited).

No Director is related to any other Director on the Board in terms of the definition of 'relative' given under the Companies Act, 2013.

As per the requirement of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, particulars of directors seeking appointment/re-appointment at the ensuing AGM are given in the Notice of the AGM.

(ii) **Number of Board Meetings held:**

The Board of Directors duly met 6 (Six) times during the financial year from April 01, 2025 to March 31, 2026. The dates on which the meetings were held are as follows:

May 29, 2025, August 14, 2025, October 16, 2025, November 14, 2025, January 27, 2026 and February 14, 2026.

The Meetings of the Board have been held at regular intervals with a maximum time gap between two meetings of not more than one hundred and twenty days. The necessary quorum was present for all the meetings. All the requisite matters of business including the information as stipulated in SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 were placed before the board for its consideration and/or approval. The Minutes of the proceedings of the Board of Directors are noted and the draft minutes are circulated amongst the Members of the Board for their perusal.

(iii) Independent Directors:

The Company has complied with the provisions of Section 149(6) of the Companies Act, 2013 and provisions of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. All the Independent Directors have confirmed that they meet the criteria as mentioned under SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and Section 149 of the Companies Act, 2013.

None of the Independent Directors of the Company served as Independent Director in more than seven listed companies and those Independent Directors who are serving as a whole-time director in any listed company has not served as Independent Director in more than three listed companies. The maximum tenure

of Independent Directors is in accordance with the Companies Act and SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

The Company has issued formal letter of appointment to Independent Directors in the manner as provided in the Companies Act, 2013.

The Directors are provided with necessary documents, reports and internal policies to enable them to familiarize with the Company's procedures and practices. They are also familiarized with their roles, rights and responsibilities, nature of the industry in which the Company operates, business model of the Company, etc. The details of such familiarization programme have been disclosed on the website of the Company and a web link thereto is - www.genusprime.com.

The performance evaluation of Independent Directors has been done by the entire Board of Directors (excluding the director being evaluated). All the Directors possess knowledge in the field of administration, business and industry. The presence of directors in our Board is advantageous and their continuing efforts for the welfare of the Company as a whole may lead to great heights.

The Independent Directors of the Company meet at least once in every financial year without the presence of Executive Directors and Management Personnel. All the Independent Directors of the Company were present at this meeting. The Independent Directors in this meeting have:

- Reviewed the performance of non-independent directors and the Board as a whole;
- Reviewed the performance of the Chairperson of the Company, taking into account the views of executive directors and non-executive directors; and
- Assessed the quality, quantity and timeliness of flow of information between the Company management and the Board that is necessary for the Board to effectively and reasonably perform their duties.

The Company has not paid any fees/compensation, to its non-executive directors, including independent directors.

Board Membership Criteria and list of core skills/expertise/competencies identified in the context of the business:

In terms of requirement of Listing Regulations, the Board has identified the following skills/expertise/competencies of the Directors as given below:

Skills and its description	Amit Agarwal	Simple Agarwal	Udit Agarwal	Anu Sharma
Experience of crafting Business Strategies: Experience in developing long-term strategies to grow consumer/dealer business, consistently, profitably, competitively and in a sustainable manner in diverse business environments and changing economic conditions	Yes	Yes	Yes	Yes
Finance and Accounting Experience: Leadership experience in handling financial management of an organization along with an understanding of accounting and financial statements	Yes	Yes	Yes	Yes
Leadership experience of running enterprise: Experience in leading well-governed organisations, with an understanding of organisational systems and processes complex business and regulatory	Yes	Yes	Yes	Yes

environment, strategic planning and risk management, understanding of emerging local and global trends and management of accountability and performance				
HR/ people Orientation: (Understanding of HR Policies) Managing HR activities, talent development and strengthening the people function	Yes	No	Yes	No
Understanding of Consumer and Customer Insights in diverse environments and conditions: Experience of having managed organisations with consumer/dealers Interface in diverse business environments and economic conditions which helps in leveraging consumer/dealers insights for business benefits.	Yes	Yes	Yes	Yes

Disclosure of relationship between Directors inter-se:

Name of the Director (Designation)	Category	Relationship with Directors
Mr. Amit Agarwal (Whole Time Director & CEO)	Promoter	Younger brother of husband of Mrs. Simple Agarwal, Non-Executive Non- Independent Director
Mrs. Simple Agarwal (Non-Executive Non-Independent Director)	Non-Promoter	Wife of elder brother of Mr. Amit Agarwal, Whole Time Director and CEO
Mr. Udit Agarwal (Non-Executive Independent Director)	Independent	-
Mrs. Anu Sharma (Non-Executive Independent Director)	Independent	-

C) Committee

The Board has constituted committees to provide detailed and necessary assistance in Company's matters. The terms of reference of the Board's committees are determined by the Board. Minutes of the proceedings of each Committee meetings are circulated to the Directors and placed before Board Meeting for noting. The details of the Committees constituted by the Board are given herein below:

i) Audit Committee:

The Audit Committee reviews the audit reports submitted by Internal Auditors, Statutory Auditors, financial results, effectiveness of internal audit processes and the Company's risk management strategy. The committee's composition of the Company is in conformance with the regulatory requirements of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and provisions of Section 177 of the Companies Act, 2013.

All the members of Audit Committee except Mr. Amit Agarwal are Independent Non-Executive Directors. The Chairman of the Audit Committee is financially literate and majority of them are having accounting or related financial management experience. The representatives of statutory auditors are generally the invitees of the meeting.

The Company Secretary of the Company is Secretary of the Committee. The Committee had total 4 (four) meetings during the year i.e. May 29, 2025, August 14, 2025, November 14, 2025, and February 14, 2026. The requisite quorum was present for all the meetings. The maximum time gap between any two meetings was not more than four calendar months. The Chairman of the Audit Committee was present at the last Annual General Meeting.

The powers of the Audit Committee are as under:

- To investigate any activity within its terms of reference.
- To seek information from any employee.
- To obtain outside legal or other professional advice.
- To secure attendance of outsiders with relevant expertise, if it considers necessary.

The terms of reference of the Audit Committee, inter-alia, includes the following:

- Oversight of the Company's financial reporting process and the disclosure of its financial information to ensure that the financial statement is correct, sufficient and credible;
- Recommend the appointment, remuneration and terms of appointment of auditors of the Company;
- Approval of payment to statutory auditors for any other services rendered by the statutory auditors;
- Reviewing, with the management, the annual financial statements and auditors' report thereon before submission to the board for approval, with particular reference to;

    a) Matters required to be included in the director's responsibility statement to be included in the board's report in terms of clause (c) of sub-section 3 of section 134 of the Act;
    b) Changes, if any, in accounting policies and practices and reasons for the same;
    c) Major accounting entries involving estimates based on the exercise of judgment by management;
    d) Significant adjustments made in the financial statements arising out of audit findings;
    e) Compliance with listing and other legal requirements relating to financial statements;
    f) Disclosure of any related party transactions; and
    g) Qualifications in the draft audit report.

- Reviewing, with the management, the quarterly financial statements before submission to the board for approval;
- Reviewing, with the management, the statement of uses / application of funds raised through an issue (public issue, rights issue, preferential issue, etc.), the statement of funds utilised for purposes other than those stated in the offer document / prospectus / notice and the report submitted by the monitoring agency monitoring the utilisation of proceeds of a public or rights issue, and making appropriate recommendations to the board to take up steps in this matter;
- Review and monitor the auditors' independence and performance, and effectiveness of audit process;
- Approval or any subsequent modification of transactions of the Company with related parties;
- Scrutiny of inter-corporate loans and investments;
- Valuation of undertakings or assets of the Company, wherever it is necessary;
- Evaluation of internal financial controls and risk management systems;
- Reviewing, with the management, performance of statutory and internal auditors, and adequacy of the internal control systems;
- Reviewing the adequacy of internal audit function, if any, including the structure of the internal audit department, staffing and seniority of the official heading the department, reporting structure coverage and frequency of internal audit;
- Discussion with internal auditors for any significant findings and follow up there on;
- Reviewing the findings of any internal investigations by the internal auditors into matters where there is suspected fraud or irregularity or a failure of internal control systems of a material nature and reporting the matter to the board;
- Discussion with statutory auditors before the audit commences, about the nature and scope of audit as well as post-audit discussion to ascertain any area of concern;
- To look into the reasons for substantial defaults, if any in the payment to the depositors, debenture holders, shareholders (in case of non-payment of declared dividends) and creditors;
- To review the functioning of the Whistle Blower mechanism;
- To review and oversees the vigil mechanism of the Company in-line with the requirement of provisions of Section 177(9) of the Companies Act, 2013 read with rule 7 of Companies (Meetings of Board and its Powers) Rules, 2014;

- Approval of appointment of CFO after assessing the qualifications, experience & background, etc. of the candidate;
- To mandatorily review the following information:
  - Management discussion and analysis of financial condition and results of operations;
  - Statement of significant related party transactions (as defined by the audit committee), submitted by management;
  - Management letters / letters of internal control weaknesses issued by the statutory auditors;
  - Internal audit reports relating to internal control weaknesses; and
  - The appointment, removal and terms of remuneration of the internal auditor shall be subject to review by the Audit Committee.
- To review the financial statements, in particular, the investments made by the unlisted subsidiary company, if any; and
- Carrying out any other function as assigned by the Board of Directors.

The details of Composition, name of Members and attendance as on March 31, 2026:

Name of the Director	Position	No. of Meetings held	No. of Meetings Attended
Mrs. Anu Sharma	Chairperson	4	4
Mr. Udit Agarwal	Member	4	4
Mr. Amit Agarwal	Member	4	3

Nomination and Remuneration Committee:

The Nomination and Remuneration Committee of the Company is in conformance with section 178 of Companies Act, 2013 and SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. The committee comprises of three directors and all of whom are Non-Executive Directors.

The Chairperson of the Committee, Mrs. Anu Sharma is an Independent Director. The committee had total 4 (four) meetings during the year i.e. May 26, 2025, August 13, 2025, November 13, 2025, and February 02, 2026.

The terms of reference of the Committee inter alia, includes the following:

- To identify persons who are qualified to become directors and who may be appointed in senior management in accordance with the criteria laid down and also recommend to the Board their appointment and removal;

- To formulate criteria for evaluation of Independent Directors and the Board;
- To carry out evaluation of every director's performance;
- To recommend/review remuneration of the Managing Directors and Whole-time Directors based on their performance and assessment criteria;
- To formulate the criteria for determining qualifications, positive attributes and independence of a director;
- To recommend to the Board a policy, relating to the remuneration for the directors, key managerial personnel and other employees;
- To devise a policy on board diversity;
- To formulate, approve, implement, supervise and administer employee stock option schemes of the Company;
- To carry out any other function as is mandated by the Board from time to time and / or enforced by any statutory notification, amendment or modification, as may be applicable; and
- To perform such other functions as may be necessary or appropriate for the performance of its duties

The details of Composition, name of Members and attendance as on March 31, 2026:

Name of the Director	Position	No. of Meetings held	No. of Meetings Attended
Mrs. Anu Sharma	Chairperson	4	4
Mr. Udit Agarwal	Member	4	4
Mrs. Simple Agarwal	Member	4	2

Details of remuneration for the year 2025-26

i) **Managing/Whole Time Director**: NIL

The Whole Time Director is not entitled to any commission.

ii) **Non-Executive Directors**:

No remuneration was paid to Non-executive Directors during the year.

The Company's Remuneration Policy to Directors as required under SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 has been made available on the website and the link thereto is www.genusprime.com.

iii) Stakeholders Relationship Committee:

The Stakeholders' Relationship Committee of the Company has been constituted to assist the Board in safeguarding the interest of shareholders and redressal of grievances of shareholders and other security holders. To facilitate fast redressal of shareholders' grievances, the Board of the Company has delegated some of its power to the Company's registrar and share transfer agent ("RTA"), M/s. Alankit Assignments Limited.

The Stakeholders' Relationship Committee comprises of three Non-Executive Directors. The committee had total 4 (four) meeting during the year i.e. June 30, 2025, September 30, 2025, December 31, 2025, and March 30, 2026.

The Company Secretary as well as the Compliance Officer of the Company also acts as Secretary of the Committee.

During the year under review, the Company received no complaints from shareholders.

The terms of reference of the Committee inter alia, includes the following:

- To oversee and review all matters related with transfer, transmission, transposition, dematerialisation, rematerialisation and mutation of securities, if required;
- To approve issue of share certificates including duplicate, splitted/sub-divided or consolidated certificates;
- To oversee and review redressal/removal of shareholders' grievances related to transfer, transmission, transposition, dematerialisation, rematerialisation, mutation of securities and issue of share certificates including duplicate, splitted/sub-divided or consolidated certificates;
- To look into redressal/removal of shareholders' grievances relating to non-receipt of declared dividends, non-receipt of Annual Report, share certificates etc.;
- To oversee the performance of the Registrar and Share Transfer Agents of the Company; and
- To oversee and redress grievance of any other stakeholder under provision of Companies Act, 2013 to avoid any class action.

The details of Composition, name of Members and attendance as on March 31, 2026:

Name of the Director	Position	No. of Meetings held	No. of Meetings Attended
Mrs. Anu Sharma	Chairperson	4	4
Mr. Udit Agarwal	Member	4	4
Mrs. Simple Agarwal	Member	4	2

Other Committee:

a) Committee of Independent Directors:

Pursuant to the provisions of para I(A)(2)(i) of the SEBI Circular No. CFD/DIL3/CIR/2017/21 dated March 10, 2017, as amended vide SEBI Circular No. SEBI/HO/CFD/DIL1/CIR/P/2020/215 dated November 03, 2020, a Committee of Independent Directors of the Board was constituted as comprising of Mr. Udit Agarwal (DIN: 02820615) and Mrs. Anu Sharma (DIN: 07301904) respectively and the Committee, shall be chaired by Mr. Udit Agarwal (DIN: 02820615).

The role of the Committee of Independent Directors shall include the following:

1) To review the draft scheme of arrangement.
2) To call for further information from the management on the draft scheme of arrangement, as may be required from time to time.
3) To suggest modification in the draft scheme of arrangement, if required to comply with the regulatory requirements.
4) To give its recommendation on the draft scheme of arrangement in accordance with the requirements of SEBI Circular No. CFD/DIL3/CIR/2017/21 dated March 10, 2017, as amended from time to time.

The Company Secretary as well as the Compliance Officer of the Company also acts as Secretary of the Committee.

The committee had 2 (Two) meeting during the year i.e. 30.09.2025 and 30.03.2026.

The details of Composition, name of Members and attendance as on March 31, 2026:

Name of the Director	Position	No. of Meetings held	No. of Meetings Attended
Mr. Udit Agarwal	Chairman	2	2
Mrs. Anu Sharma	Member	2	2

D) Separate Meeting of Independent Directors

During the Financial Year, a Separate Meeting of the Independent Directors of the Company, was held on 17th day of February, 2026, at the Registered Office of the Company at Near Moradabad Dharam Kanta, Kanth Road, Harthala, Moradabad-244001 where at the following items as enumerated under Schedule IV to the Companies Act, 2013 and Regulation 25 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 were discussed:

(a) Review of performance of Non-Independent Directors and the Board as a whole.
(b) Review of performance of the Chairperson of the Company, taking into account the views of Executive Directors and Non-Executive Directors
(c) Assessment of the quality, quantity and timeliness of flow of information between the Company Management and the Board that is necessary for the Board to effectively and reasonably perform their duties.

E) Subsidiary Company

Pursuant to the Scheme of Arrangement sanctioned by the Hon'ble National Company Law Tribunal, Allahabad Bench ("NCLT"), 'Sansar Infrastructure Private Limited', 'Sunima Trading Private Limited' and 'Star Vanijya Private Limited', wholly owned subsidiaries of the Company ceased to be the subsidiaries under the said scheme with effect from April 24, 2025. Simultaneously, Ganpati Global Private Limited, Maple Natural Resources Pte. Ltd., PT Maple Natural Resource, and Gulf Gaur Gam Company LLC SFZ have become the Subsidiaries of the Company with effect from June 07, 2025.

F) Code of Conduct for Directors and Senior Management Personnel

The Board has laid down a code of conduct for all the Board members and senior management personnel of the Company, in pursuance of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. The code of conduct has also been posted on the website of the Company. All board members and senior management personnel of the Company have affirmed compliance with the code of conduct of the Company on annual basis. A declaration pursuant to SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, signed by the CEO is published in this Report.

G) CEO/CFO Certification

The WTD & CEO and the CFO have issued certificate pursuant to the provisions of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 certifying that the financial statements do not contain any untrue statement and these statements represent a true and fair view of the Company's affairs. The copy of the said certificate forms part of the Annual Report.

H) Code of Conduct for Prevention of Insider Trading

The Securities and Exchange Board of India vide its Notification dated January 15, 2015 has notified the Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015. The Board has approved and adopted the 'Code of Practices and Procedures for Fair Disclosure of Unpublished Price Sensitive Information' and 'Code of Conduct' for regulating, monitoring and reporting of trading by insiders' as per the requirements of the Regulation 8 (Code of Fair Disclosure) and Regulation 9 (Code of Conduct) of the SEBI (Prohibition of Insider Trading) Regulations, 2015 and SEBI Circular No. CIR/ISD/01/2015 dated May 11, 2015, with effect from 15.05.2015.

I) Whistle Blower Policy

The Company promotes ethical behavior and has accordingly adopted a whistle blower policy and has established the necessary vigil mechanism for its directors and employees and has put in place a mechanism to report unethical behavior, actual or suspected fraud or violation of the Company's code of conduct or ethics policy. Under this policy, adequate safeguards against victimization of director(s)/ employee(s) who avail of the mechanism have been provided. It provides direct access to the Chairman of the Audit Committee in exceptional cases. The Company has disclosed its policy on the website of the Company.

J) General Body Meetings

The location, date and time of last three Annual General Meetings are as under:

Year	Location	Date & Time	Special Resolution Passed
2022-23	Near Moradabad Dharam Kanta, Kanth Road, Harthala, Moradabad-244001 (UP) through VC/OAVM	23.09.2023 11.30 A.M	1. Transaction with Related Party under section 188 of the Companies Act, 2013.

2023-24	Near Moradabad Dharam Kanta, Kanth Road, Harthala, Moradabad-244001 (UP) through VC/OAVM	27.09.2024 11.30 A.M	1. Transaction with Related Party under section 188 of the Companies Act, 2013.
2024-25	Near Moradabad Dharam Kanta, Kanth Road, Harthala, Moradabad-244001 (UP) through VC/OAVM	26.09.2025 12.00 P.M	1. To Approve the re-appointment of Mr. Udit Agarwal as an Independent Non-Executive Director 2. To Approve the appointment of Secretarial Auditors of the Company 3. Transaction with Related Party under section 188 of the Companies Act, 2013.

K) Postal Ballot

During the last year, the Company has not passed any resolution through Postal Ballot.

During the financial year 2025-26, no resolution is proposed to be passed through postal ballot at this AGM.

L) Disclosures

a) Related party transactions:

During the year under review, Company had not entered into any material related party transaction i.e transaction of material nature with its promoters, directors or the management, their relatives, etc. that may have potential conflict with the interests of the Company at large.

The Policy on Materiality of Related Party Transactions and dealing with related party transactions can be accessed on the Company's website at the link www.genusprime.com.

b) Compliance by the Company of Capital Market Guidelines

The Company had complied with all the requirements of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, of the Stock Exchange, SEBI and other

statutory authorities on all the matters related to the capital market during the last three years.

c) Whistle Blower Policy and affirmation that no personnel have been denied access to the audit committee:

The Company is committed to conduct its business in accordance with the applicable laws, rules and regulations and with highest standards of business ethics. The Company has a well-established whistle blower policy as a part of vigil mechanism for its directors and employees to report their concerns about any unethical behavior, actual or suspected fraud or violation of the Company's code of conduct or ethics policy.

No complaint was received under the policy. It is affirmed that no personnel have been denied access to the Chairman of the Audit Committee of the Company.

d) Compliance with mandatory requirements and adoption of the non-mandatory requirements of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

The Company had complied with all the mandatory requirements and followed guidelines of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. The Company has also adopted several non-mandatory requirements as stipulated under SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

e) Risk Management

The Company has a risk management framework in place. Under this framework, the management identifies and monitors business risks on a continuous basis and initiates appropriate risk mitigation steps, as and when deemed necessary.

M) Means of Communication

a) Quarterly, Half Yearly and Annual Results of the Company were sent to the concerned Stock Exchange immediately after they were approved by the Board of Directors and published in prominent daily newspaper viz. the Financial Express (English) and Jansatta (Hindi).
b) Annual Reports, notices and all other documents that were needed to be sent to the shareholders were sent via email to all those shareholders, who have registered their e-mail addresses to the Depository Participants and physical copies were sent to those shareholders who wish to get the physical copies of the aforesaid documents.
c) Management's Discussion & Analysis forms part of the Annual Report.

d) All price sensitive information or clarifications on the decisions of the Board are communicated immediately to the Stock Exchange for dissemination to the shareholders.
e) Annual Reports, Quarterly Results, Shareholding Patterns etc. of the Company are available on BSE website at www.bseindia.com with Scrip code 532425.
f) BSE's Listing Centre is a web-based application designed and all periodical compliances like shareholding pattern, corporate governance report among others are filed electronically on the listing center.

N) General shareholders information:

a) The 26th Annual General Meeting is proposed to be held on **Thursday, 24th September, 2026 at 11:00 A.M.** through Video Conferencing ("VC") / Other Audio Visual Means ("OAVM").

b) Financial Year: April 01 to March 31

c) Book Closure period: **From 18th September, 2026 to 24th September, 2026 (both days inclusive).**

d) Dividend payment date: Not Applicable, as no dividend has been recommended for the year.

e) Listing of Equity Shares on Stock Exchange at: Bombay Stock Exchange.

The equity shares of the Company are listed and traded at BSE. The Company has paid the Listing Fees to BSE for the year 2026-27 and Annual Custody/Issuer fee for the year 2026-27 will be paid by the Company to NSDL and CDSL on receipt of the invoices.

f) Stock Code at Bombay Stock Exchange: 532425

g) Demat ISIN number in NSDL & CDSL: INE256D01014

h) Company Identification Number: L24117UP2000PLC032010

i) Stock Market price data for the year 2025-26: Equity shares (Face Value Rs. 2/- each) of the Company are listed at Bombay Stock Exchange Limited (BSE). The stock market data is given as under:

Stock Market Data	BSE Limited		
	Month High (Rs.)	Month Low (Rs.)	Volume (No.)
April, 2025	30.55	25.01	35156
May, 2025	30.40	26.00	76729
June, 2025	30.00	26.01	76701
July, 2025	29.89	22.10	63457
August, 2025	29.49	23.00	37685
September, 2025	27.69	21.45	65039
October, 2025	25.00	19.90	97876
November, 2025	24.77	20.00	56905
December, 2025	25.25	20.01	91871
January, 2026	22.17	17.34	71432
February, 2026	35.35	16.30	584977
March, 2026	25.58	20.16	67123

j) Registrar and Share Transfer Agent (RTA):

M/s Alankit Assignments Ltd,
Alankit House, 4E/2, Jhandewalan Extension,
New Delhi 110055
Tel: 011-42541234 and Fax: 011-42541201
Email: rta@alankit.com

k) Share transfer system:

For transfer of shares in electronic form, the depositories directly transfer the dematerialized shares to the beneficiaries. Shareholder is not required to give separate communication to the Company to register share transfer. The Board of Directors has delegated the power of share transfer, transmission etc. to the Registrar and Share Transfer Agent (RTA), M/s Alankit Assignments Ltd. in order to expedite the process and disposal of share transfers and other shareholders matters. The RTA has fully computerized system and attends to all delegated matter, timely and appropriately.

For transfer of shares in physical form, shareholders are requested to send share certificate(s) along with the share transfer deed/form, duly executed and affixed with the

share transfer stamp, to the Company's 'Registrar and Share Transfer Agent' ("RTA"), M/s. Alankit Assignments Ltd. If the transfer documents are in order, the transfer of shares is registered within stipulated time by the Company's RTA.

l) Name and Designation of Compliance Officer:

Mr. Jeevan Kumar, Company Secretary is the Compliance Officer of the Company for complying with provisions of the Securities Law, Listing Agreement, Company Law and SEBI Rules & Regulations. His email id is 'cs.genusprime@gmail.com.

m) Reconciliation of Share Capital Audit:

As stipulated by SEBI, a reconciliation of Share Capital Audit is conducted by a qualified Company Secretary for every quarter to reconcile the total issued and listed capital and the total admitted capital with both the depositories namely, National Securities Depository Limited (NSDL) and the Central Depository Services (India) Limited (CDSL). A report on Reconciliation of Share Capital Audit confirms that the total issued/paid-up capital is in agreement with the aggregate total number of shares in physical form and the total number of dematerialised shares held with NSDL and CDSL, and the status of the Register of Members. The said Reports were placed before the Board of Directors of the Company and were also sent to the BSE.

n) Distribution of shareholding as on 31st March, 2026:

The distribution of shareholding of the equity shares of the Company and the shareholding pattern as on 31st March, 2026 are given in Table A and Table B respectively.

Table A: Distribution of Shareholding as on 31.03.2026

No. of Shares (Rs. 2 each)	No. of Shareholders	% of Shareholders	Shareholding (nos.)	% of Shareholding
Up to 500	6001	91.58	676476	4.53
501 – 1000	250	3.82	205863	1.38
1001 – 5000	217	3.30	501749	3.36
5001 – 10000	40	0.61	291376	1.95
10001 and above	45	0.69	13250976	88.78
Total	**6553**	**100.00**	**14926440**	**100.00**

Table B: Shareholding Pattern as on 31.03.2026

Sl. No.	Category of Shareholders		No of shareholders	No of Shares	% of shareholding
A.	**Promoters and Promoters Group**				
	a.	Indian	3	1,11,89,523	74.96
	b.	Foreign	-	-	-
	Sub-Total (A)		**3**	**1,11,89,523**	**74.96**
B.	**Public shareholding**				
	a.	Institutions	1	200	0.00
	b.	Non-Institutions	6549	37,36,717	25.04
	Sub-Total(B)		**6550**	**37,36,917**	**25.04**
C.	**Shares held by Custodians and against which Depository Receipts have been issued**		**-**	**-**	**-**
	Sub-Total (C)		**-**	**-**	**-**
	Total (A + B + C)		**6553**	**1,49,26,440**	**100.00**

Note: The Company has only one class of equity shares (i.e. equity share of face value Re. 2/- each)

List of Shareholders other than promoters holding more than 1% as on 31st March, 2026

S. No.	Name of the Shareholder	No. of Shares held	% of Total Holding
1.	ARHAM VYAPAAR PRIVATE LIMITED	533000	3.57
2.	SQUARICLE INNOVATIONS PRIVATE LIMITED	191386	1.28

o) Dematerialization of Shares and Liquidity:

The equity shares of your Company are under the compulsory demat settlement mode and are available for trading under both the Depository Systems in India, the National Securities Depository Limited (NSDL) and the Central Depository Services (India) Limited (CDSL). The detail of mode of holding as on 31.03.2026 is as under:

S. No.	Mode of Holding	Holding (Nos.)	Holding (%)
1.	Shares held in dematerialised form in NSDL	12951982	86.77
2.	Shares held in dematerialised form in CDSL	1645648	11.02

3.	Shares held in Physical Form	328810	2.21
	Total	**14926440**	**100.00**

p) Designated E-mail ID for Shareholders: cs.genusprime@gmail.com

q) Address for Correspondence with the Company:

The Company Secretary
Genus Prime Infra Limited
Near Moradabad Dharam Kanta,
Kanth Road, Harthala, Moradabad-244001 (UP)
Tel No: +91-591-2511242
Website: www.genusprime.com

r) Address for Correspondence with the Registrar and Transfer Agents:

Alankit Assignments Limited
Alankit House,
4E/2, Jhandewalan Extension,
New Delhi - 110055, INDIA
Tel No: + 91-11-4254 1234
Fax No: + 91-11-4254 1201, +91-11-2355 2001
Email ID: rta@alankit.com
Website: www.alankit.com

O) Green Initiative in the Corporate Governance

As a part of green initiative, the Company has taken initiative by sending all the relevant documents like Notice of Annual General Meeting, Corporate Governance Report, Directors Report, Audited Financial Statements, Auditors Report etc., by email. It has been requested from the Shareholders to get their E-mail registered with the Share Transfer Agent / concerned depository to enable the Company to send the documents in electronic form or inform the Company in case they wish to receive the above documents in paper mode.

P) Declaration signed by the Chief Executive Officer stating that the members of Board of Directors and Senior Management Personnel have affirmed compliance with the code of conduct of Board of Directors and Senior Management

The Company is committed to conduct its business in accordance with the applicable laws, rules and regulations and with the highest standards of business ethics. Code of

Ethics is intended to provide guidance and help in recognizing and dealing with ethical issues, mechanisms to report unethical conduct, and to help foster a culture of honesty and accountability.

The Board has adopted a Code of Ethics for Directors, Senior Management and other Employees of the Company. The Code is available on the website of the Company.

Q) Compliance Certificate from either the Auditors or the Practicing Company Secretaries regarding the compliance of conditions of corporate governance

Certificate from the Practicing Company Secretary regarding compliance of conditions of the corporate governance is annexed with the Directors' Report and forms an integral part of the Annual Report.

R) OTHER USEFUL INFORMATION FOR SHAREHOLDERS

Update E-mails for receiving notice/ documents in e-mode:

The Ministry of Corporate Affairs (MCA) has through its circulars issued in 2011, allowed service of documents by companies including Notice calling General Meeting(s), Annual Report etc. to their shareholders through electronic mode. This green initiative was taken up by MCA to reduce the paper consumption and contribute towards a green environment. As a responsible corporate citizen, your Company fully supports the MCA's endeavor.

In accordance of the same, your Company had proposed to send the Notice calling General Meetings, Annual Report and other documents in electronic mode in future to all the shareholders on their e-mail addresses. It was also requested to inform the Company in case the shareholders wish to receive the above documents in physical form. Accordingly, the Annual Report along with the Notice will be sent to the shareholders in electronic mode at their e-mail addresses. The shareholders who have not registered their e-mail addresses with the Company are requested to kindly register their e-mail addresses with the Company in the Form annexed with the Notice of Annual General Meeting enabling the Company to better service shareholder correspondence through e-mode. The shareholders have also an option to register their email addresses with their Depository through Depository Participant.

Dematerialization of Shares:

Equity Shares of the Company are under compulsory demat trading segment. Considering the advantages of scrip less trading, members are advised to consider

dematerialization of their shareholding so as to avoid inconvenience involved in the physical shares such as mutilation, possibility of loss/misplacement, delay in transit, etc. and also to ensure safe and speedy transactions in the securities.

A separate communication in this regard was also sent during the financial year to all those Shareholders of the Company who have not yet dematerialized their physical share certificates, outlining the procedure for dematerialization and benefits thereof.

The SEBI through its Circular No. SEBI/HO/MIRSD/MIRSD_RTAMB/P/CIR/2022/8 dated January 25, 2022 has mandated that all listed entities shall issue the securities in dematerialised form only while processing service requests relating to issue of duplicate securities certificate, claim from unclaimed suspense account, renewal/exchange of securities certificate, endorsement, sub-division/splitting of securities certificate, consolidation of securities certificates/folios, and transmission.

Consolidation of Multiple Folios:

Shareholder(s) of the Company who have multiple accounts in identical name(s) or holding more than one Share Certificate in the same name under different Ledger Folio(s) are requested to apply for consolidation of such Folio(s) and send the relevant Share Certificates to the Company.

Nomination Facility:

Provisions of Section 72 of the Companies Act, 2013 read with Rule 19(1) of the rules made thereunder extends nomination facility to the individuals holding shares in the physical form. To help the legal heirs/successors get the shares transmitted in their favour, shareholder(s) are requested to furnish the particulars of their nomination in the prescribed Nomination Form. Shareholder(s) holding shares in Dematerialized form are requested to register their nominations directly with their respective DPs.

Quote Folio No. / DP ID No.:

Shareholders/Beneficial Owners are requested to quote their Folio Nos./DP ID Nos., as the case may be, in all correspondence with the Company. Shareholders are also requested to quote their E-mail IDs, Contact/Fax numbers for prompt reply to their correspondence.

DECLARATION FROM THE CEO

"I, Amit Agarwal, Whole Time Director & CEO of the Company, hereby declare that the Company has obtained from all the Board members and the senior management personnel of the Company affirmation that they have complied with the code of conduct as applicable to them."

Moradabad
August 29, 2026

Amit Agarwal
Whole Time Director & CEO
DIN: 00016133

CEO AND CFO CERTIFICATION

To,
The Board of Directors
Genus Prime Infra Limited
(Formerly Gulshan Chemfill Limited)

Dear Sirs,

We, Amit Agarwal, Whole Time Director and CEO and Hukam Singh, Chief Financial Officer of the Company inter-alia, certify the following:

(a) We have reviewed financial statements and the cash flow statement for the year ended March 31, 2026 and that to the best of our knowledge and belief:

  (i) these statements do not contain any materially untrue statement or omit any material fact or contain statements that might be misleading; and

  (ii) these statements together present a true and fair view of the Company's affairs and are in compliance with existing accounting standards, applicable laws and regulations.

(b) There are, to the best of our knowledge and belief, no transactions entered into by the Company during the year which are fraudulent, illegal or violative of the Company's code of conduct.

(c) We accept responsibility for establishing and maintaining internal controls for financial reporting and we have evaluated the effectiveness of internal control systems of the Company pertaining to financial reporting and we have disclosed to the Auditors and the Audit Committee, deficiencies in the design or operation of such internal controls, if any, of which we are aware and the steps we have taken or propose to take to rectify these deficiencies.

(d) We have indicated to the Auditors and the Audit Committee:

(i) that there are no significant changes in internal control over financial reporting during the year;

(ii) that there are no significant changes in accounting policies during the year; and

(iii) that there are no instances of fraud of which we have become aware.

Moradabad	**Amit Agarwal**	**Hukam Singh**
August 29, 2026	**Whole Time Director & CEO**	**Chief Financial Officer**
	DIN: 00016133	

CERTIFICATE ON CORPORATE GOVERNANCE

To,
The Members
Genus Prime Infra Limited
(Formerly Gulshan Chemfill Limited)

We have examined the compliance of conditions of Corporate Governance by Genus Prime Infra Limited (formerly Gulshan Chemfill Limited) for the year ended on March 31, 2026, as stipulated in Clause C, D and E of Schedule V of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("Regulations").

The compliance of conditions of corporate governance is the responsibility of the management. Our examination was limited to procedures and implementation thereof, adopted by the Company for ensuring the compliance of the conditions of the Corporate Governance. It is neither an audit nor an expression of opinion on the financial statements of the Company.

In our opinion and to the best of our information and according to the explanations given to us, we certify that the Company has complied with the conditions of Corporate Governance as stipulated in the above-mentioned Regulations.

We state that, there was no investor grievance pending against the Company for a period exceeding on month.

We further state that such compliance is neither an assurance as to the future viability of the Company nor the efficiency or effectiveness with which the management has conducted the affairs of the Company.

For Komal & Associates
Company Secretaries

FCS No. 11636
C.P. No. 17597
UDIN: F011636H001276504

Place: Delhi
Date: August 29, 2026

CERTIFICATE

(As stipulated in Clause C (10)(i) of Schedule V: Annual Report to the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015)

Based on our verification of the books, paper, minutes book, forms and returns filed and other records maintained by **Genus Prime Infra Limited**, having its registered office at Near Moradabad Dharam Kanta, Kanth Road, Harthala, Moradabad-244001, Uttar Pradesh and also the information provided by the Company, its officers, agents, and authorized representatives, we hereby report that during the Financial Year ended on March 31, 2026, in our opinion, none of the directors on the Board of the Company have been debarred or disqualified from being appointed or continuing as Director of the Company by the Board/Ministry of Corporate Affairs or any such statutory Authority.

For Komal & Associates
Company Secretaries

(Komal)
FCS No. 11636
C.P. No. 17597
UDIN: F011636H001276405

Place: Delhi
Date: August 29, 2026

Independent Auditor's Report

To the Members of
Genus Prime Infra Limited

Report on the Audit of the Standalone Financial Statements

Opinion

We have audited the standalone financial statements of Genus Prime Infra Limited ("the Company"), which comprise the balance sheet as at 31st March 2026, and the standalone statement of Profit and Loss including standalone statement of Other Comprehensive Income, standalone Cash Flow Statement and the standalone Statement of Changes in Equity for the year then ended, and notes to the standalone financial statements, including a summary of significant accounting policies and other explanatory information.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information required by the Companies Act, 2013 ("the Act") in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2026, and its standalone Loss including other comprehensive income, its standalone cash flows and standalone changes in Equity for the year ended on that date.

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 Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements 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 financial statements 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 we have obtained is sufficient and appropriate to provide a basis for our opinion on the financial statement.

Emphasis of Matter

1. We draw our attention to Refer to Note 4 to the standalone financial statement of the company, The Hon'ble National Company Law Tribunal, Allahabad Bench ("NCLT") has **approved** the scheme of arrangement vide its order dated April 24, 2025. The effective date i.e. 24th April, 2025 for Demerger of the Genus Power Infrastructures Limited and Merger of three Wholly owned subsidiary i.e. Sansar Infrastructures Private Limited, Sunima Trading Private Limited and Star Vanijya Private Limited. The effective date being filing of Form INC-28 i.e. 07th June, 2025 for Merger of Yajur Commodities Limited. Accordingly, the impact of the arrangement has been taken in the standalone financial statement.

   Issue of Shares in consideration of the Merger is still pending due to certain legal and regulatory requirement. Further, record date for issuance of shares i.e. 06th February, 2026 has been already finalised. Further on account of issuance of ESOP/ESARP by the demerged company i.e Genus Power Infrastructures Limited in between effective date and record date, in consequences of the same, the company has to issue 121949 Nos. of Fully paid equity shares of Rs. 2 each aggregating to Rs. 2.44 Lakhs in addition to the original consideration finalised on 24th April, 2025 and accordingly, the impact of the same is accounted for in Capital Reserves.

2. We draw attention to Note 10A to the standalone financial statement regarding preference shares which have become due for redemption. As explained therein, the Company is in the process of reconciling and approaching the concerned preference shareholders for effecting redemption. Pending completion of the process, such preference shares presented under "Other Financial Liabilities".

Key Audit Matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the financial statements for the financial year ended March 31, 2026. These matters were addressed in the context of our audit of the financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters. For each matter below, our description of how our audit addressed the matter is provided in that context.

We have determined the matters described below to be the key audit matters to be communicated in our report. We have fulfilled the responsibilities described in the Auditor's responsibilities for the audit of the financial statements section of our report, including in relation to these matters. Accordingly, our audit included the performance of procedures designed to respond to our assessment of the risks of material misstatement of the standalone financial statements. The results of our audit procedures, including the procedures performed to address the matters below, provide the basis for our audit opinion on the accompanying standalone financial statements.

Key audit matters	**How our audit addressed the key audit matter**
Assessment of the carrying value of unquoted equity instruments	
The impairment review of unquoted equity instruments in subsidiaries, associates and others with a carrying value of Rs. 8073.44 Lakhs, is considered to be a risk area due to the size of the balances as well as the judgmental nature of key assumptions, which may be subject to management override. The carrying value of such unquoted equity instruments is at risk of recoverability. The estimated recoverable amount is subjective due to the inherent uncertainty involved in forecasting and discounting future cash flows. Please refer Note No. 3 to the standalone financial statement.	Besides obtaining an understanding of Management's processes and controls with regard to testing the impairment of the unquoted equity instruments in subsidiaries Our procedures included the following: • Relied on external fair valuation experts to challenge management's underlying assumptions and appropriateness of the valuation model used; • Compared the Company's assumptions with comparable benchmarks in relation to key inputs such as long-term growth rates and discount rates; • Assessed the appropriateness of the forecast cash flows within the budgeted period based on their understanding of the business and sector experience; and • Considered historical forecasting accuracy, by comparing previously forecasted cash flows to actual results achieved.
Scheme of Arrangement for Merger and Acquisition and Merger Accounting	Our audit procedures included the following:

[Refer Note 33 for "Scheme of Arrangement and Merger Accounting" to the Standalone Financial Statements]. Pursuant to the National Company Law Tribunal (NCLT) Order dated April 24, 2025, The effective date i.e. 24th April, 2025 for Demerger of the Genus Power Infrastructures Limited and Merger of three Wholly owned subsidiary i.e. Sansar Infrastructures Private Limited, Sunima Trading Private Limited and Star Vanijya Private Limited. The effective date being filing of Form INC-28 i.e. 07th June, 2025 for Merger of Yajur Commodities Limited. The Company has accounted for the business combination using the pooling of interest method in accordance with Ind AS 103 – Business Combination (the 'Standard'). The carrying value of the assets and liabilities of the amalgamating companies as at April 24, 2025, the merger have been incorporated in the books with merger adjustments, as applicable. The allotment of 63050770 Nos. of fully paid-up equity shares and 22,88,000 Nos. of fully paid Preference Share to the eligible shareholders of the erstwhile companies and demerged company's shareholders in accordance with the Scheme is pending due to certain legal and regulatory requirement. The Company has recognised capital reserve of Rs. 14434.03 Lacs directly in "Other Equity". Considering the magnitude and complex accounting involved, the aforesaid business combination treatment in standalone financial statements has been considered to be a key audit matter.	We understood from the management, assessed and tested the design and operating effectiveness of the Company's key controls over the accounting of business combination. • We have traced the assets, liabilities from the audited financial statements / financial information received. • We have recomputed the value of fully paid-up equity shares issued as the consideration with reference to the NCLT Order. • We tested management's assessment of accounting for the business combination and determined that it was appropriately accounted for in accordance with Ind AS 103 Business Combination. • We tested the management's computation of determining the amount determined to be recorded in the capital reserve. • We also assessed the adequacy and appropriateness of the disclosures made in the standalone financial statements. Based on the above work performed, the management's accounting for the merger with the Company is in accordance with the Ind-AS 103 Business Combination.

Other Information other than the Standalone Financial Statements and Auditor's Report thereon

The Company's Board of Directors is responsible for the preparation of the other information. The other information comprises the information included in the Director's Report and other company related information, but does not include the financial statements and our auditor's report thereon.

Our opinion on the Standalone financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If, based on the work we have performed, we conclude that there is a material misstatement of this other information; we are required to report that fact. We have nothing to report in this regard.

Responsibilities of Management and Those Charged with Governance for the Standalone Financial Statements

The Company's Board of Directors is responsible for the matters stated in section 134(5) of the Act with respect to the preparation of these financial statements that give a true and fair view of the financial position, financial performance, and cash flows of the Company in accordance with the accounting principles generally accepted in India, including the accounting Standards specified under section 133 of the Act. 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 design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Board of Directors is responsible for assessing the Company's ability 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 is also responsible for overseeing the company's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are 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 financial statements.

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 financial statements, 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 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 management.

- Conclude on the appropriateness of management's 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 Company's ability 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 financial statements 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 financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance 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.

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the financial statements for the financial year ended March 31, 2026 and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

Report on Other Legal and Regulatory Requirements

1. As required by the Companies (Auditor's Report) Order, 2020 ("the Order") issued by the Central Government in terms of Section 143(11) of the Act, and on the basis of such checks of the books and records of the Company as we considered appropriate and according to the information and explanations given to us, we give in **"Annexure 1"** a statement on the matters specified in paragraphs 3 and 4 of the said Order.

2. As required by Section 143(3) of the Act, we report that:

   a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit;

   b) In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books except for the matters stated in the paragraph 2(i)(vi) below on reporting under Rule 11(g);

   c) The standalone Balance Sheet, the standalone Statement of Profit and Loss including the standalone statement of Other Comprehensive Income, the Statement of Cash Flow and statement of changes in equity dealt with by this Report are in agreement with the books of account;

   d) In our opinion, the aforesaid financial statements comply with the Accounting Standards specified under Section 133 of the Act, read with the Companies (Indian Accounting Standards) Rules, 2015, as amended.

   e) On the basis of the written representations received from the directors as on 31st March, 2026 taken on record by the Board of Directors, none of the directors is disqualified as on 31st March, 2026 from being appointed as a director in terms of Section 164(2) of the Act;

   f) The modification relating to the maintenance of accounts and other matters connected therewith are as stated in the paragraph 2(i)(vi) below on reporting under Rule 11(g);

g) With respect to the adequacy of the internal financial controls with reference to Financial Statements of the Company and the operating effectiveness of such controls, refer to our separate report in **'Annexure - 2'** to this report.

h) With respect to the other matter to be included in the Auditor's Report in accordance with the requirements of section 197(16) of the Act, as amended:

In our opinion and to the best of our information and according to the explanations given to us, the remuneration paid/provided by the Company to its directors during the year is in accordance with the provisions of section 197 read with schedule V of the Act, and

i) With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us:

i. The Company does not have any pending litigations on its financial position in its Financial Statements. Refer note no. 25 to the standalone financial statement.

ii. The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses.

iii. There has been no delay in transferring amounts, required to be transferred, to the Investor Education and Protection Fund by the Company.

iv.

(a) The Management has represented that, to the best of its knowledge and belief, no funds (which are material either individually or in the aggregate) have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the Company to or in any other person or entity, including foreign entity ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, whether, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Company ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries;

(b) The Management has represented, that, to the best of its knowledge and belief, no funds (which are material either individually or in the aggregate) have been received by the Company from any person or entity, including foreign entity ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the Company shall, whether, directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries;

(c) Based on the audit procedures that have been considered reasonable and appropriate in the circumstances, nothing has come to our notice that has caused us to believe that the representations under sub-clause (i) and (ii) of Rule 11(e), as provided under (a) and (b) above, contain any material misstatement.

v.

(a) The company has not proposed any Final dividend during the year.
(b) The company has not proposed any interim dividend during the year.

(c) The Board of Director of the company has not proposed any final dividend which require approval of members at the ensuing Annual General Meeting.

vi. Based on our examination which included test checks, the Company has used accounting software for maintaining its books of account which has a feature of recording audit trail (edit log) facility and the same has operated throughout the year for all relevant transactions recorded in the software, as described in note 27 to the financial statements. Further, during the course of our audit we did not come across any instance of audit trail feature being tampered with in respect of the accounting software.

Additionally, the audit trail has been preserved by the company from the date of its enabling, in accordance with the applicable statutory requirements for record retention.

For Jethani & Associates
Chartered Accountants
Firm Reg. No. 010749C

CA Umesh Kumar Jethani
Partner
M. No. 400485
UDIN: 26400485GALFUI7321
Date: May 30, 2026
Place: Jaipur

ANNEXURE '1' TO THE INDEPENDENT AUDITOR'S REPORT
(Referred to in paragraph 1 under 'Report on Other Legal and Regulatory Requirements' section of our report to the Members of Genus Prime Infra Limited of even date for financial year 2025-2026.

To the best of our information and according to the explanations provided to us by the Company and the books of account and records examined by us in the normal course of audit, we state that:

(i) In respect of the Company's Property, Plant and Equipment and Intangible Assets:

(a) (A) The Company has maintained proper records showing full particulars including quantitative details and situation of Property, Plant and Equipment and relevant details of right-of-use assets.

(B) The Company does not have any kind of Intangible Assets, therefor Reporting under clause 3(i)(a)(B) not application.

(b) The Company has a regular program of physical verification of its property, plant & equipment by which these are verified in a phased manner by the management during the year, which in our opinion is reasonable, having regard to the size of the company and nature of its assets. No material discrepancies were noticed on such physical verification.

(c) The According to information and explanation given to us and based on our verification of records, the title deeds of immovable properties are not held in the name of the company. During the year company received the Immovable property as per the scheme of merger duly approved by Hon'ble NCLT Allahabad bench and title deed is in the name of erstwhile company Yajur Commodities Limited.

(d) The company has not revalued its Property, Plant and Equipment or intangible assets during the year. The company does not have any Right of Use assets.

(e) Based on the information and explanation given to us and as represented by the person those charge with governance, no proceedings have been initiated or are pending against the company for holding any benami property under the Benami Transactions (Prohibition) Act, 1988 (45 of 1988) and rules made thereunder.

(ii)

(a) The company does not have any Inventory during the reporting period and hence, reporting under clause 3(ii)(a) is not applicable.

(b) As per the information and explanation given by the management of the company in respect of the financial statements, the company has not been sanctioned any working capital limits in excess of INR Five Crores in aggregate from banks and /or financial institutions during the year on the basis of security of current assets of the company. Accordingly, reporting under clause 3(ii)(b) of the order is not applicable.

(iii) During the year, the company has made investments in, provided guarantee or security or granted any loans or advances in the nature of loans, secured or unsecured, to companies, firms, Limited Liability Partnerships or any other parties.

(a) During the year, the company has provided loans or provided advances in the nature of loans, or stood guarantee, or provided security to any other entity.

Particulars	Guarantees (Rs. in Lakhs)	Securities (Rs. in Lakhs)	Loans (Rs. in Lakhs)
Aggregate amount granted/ provided during the year			
Wholly owned Subsidiary	-	-	-
Others	-	-	-
Balance outstanding (gross) as at balance sheet date in respect of the above cases			
Wholly owned Subsidiary	-	-	-
Others	150.00	-	-

(b) The investments made, guarantees provided, security given and the terms and conditions of the grant of all loans and advances in the nature of loans and guarantees provided are not prejudicial to the company's interest.

(c) In respect of loans and advances in the nature of loans, the schedule of repayment of principal and payment of interest has been stipulated, wherever required and the repayments or receipts are regular, wherever stipulated.

(d) There is no amounts of loans and advances in the nature of loan granted to the companies, firms, limited liability partnerships, or any other parties which are overdue for more than ninety days.

(e) As the management represented us, there were no loans or advances in the nature of loan granted to companies which had fallen due during the year hence reporting under the clause 3(iii) (e) is not applicable.

(f) The company has not granted any loans or advances in the nature of loans either repayable on demand or without specifying any terms or period of repayment to companies, firms, limited liability partnerships or any other parties. Accordingly, reporting under clause 3(iii)(f) is not applicable.

(iv) The provisions of section 185 and 186 of the Companies Act, 2013 read with rules has been complied with by the Company in respect of loans granted, investments made, guarantees given, and security provided.

(v) The company has neither accepted any deposits from the public nor accepted any amount which are deemed to be deposits within the meaning of Sections 73 to 76 of the Companies Act, 2013 and the rules made thereunder, to the extent applicable. Accordingly, the requirement to report on clause 3(v) of the Order is not applicable to the Company.

(vi) Company is not liable to maintain cost records as prescribed by the Central Government under section 148(1) of the Companies Act, 2013, hence the clause 3(vi) is not applicable.

(vii)

a) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the company is generally regular in depositing undisputed statutory dues including Goods and Services Tax, provident fund, employees' state insurance, income-tax, duty of customs, cess and any other statutory dues to the appropriate authorities, no undisputed amounts payable in respect of these statutory dues were outstanding, at the year ended 31-03-2026, for a period of more than six months from the date they became payable except the following liabilities of the amalgamated company:

Name of the Statue	Nature of the Dues (including interest and penalty where applicable)	Forum	Period to which amount relates (Financial Year)	Gross Amount (Rs. In Lacs)	Amount Deposited under Protest (Rs. In Lacs)	Net Amount (Rs. In Lacs)
Gujarat Value Added Tax Act, 2003	Commercial Tax	GVAT Tribunal, Ahmedabad	2014-15	211.75	84.00	127.75
		Joint Commissioner , Surat	2015-16	56.99	1.45	55.54
		Joint Commissioner , Surat	2016-17	57.37	5.05	52.32
		Joint Commissioner , Surat	2017-18	0.79	0.04	0.74
The Customs Act, 1962	Custom duty	Joint Commissioner of customs , Kandla	2012-13	91.91	14.96	76.95
		Commissioner of Central Excise & customs , Guntur	2012-13	1095.05	82.13	1012.92
The GST Act,2017	GST Liability	Appeal with Appellate Authority, Gujarat	2017-23	103.58	5.18	98.41
		Appeal with Appellate Authority, Gujarat	2018-19	19.05	0.91	18.14
The Income Tax Act, 1961	Income Tax Liability	Additional JCIT	2019-20	147.36	7.50	139.86
				1783.85	**201.23**	**1582.63**

b) As represented by the management and those charge with governance, according to the information and explanations given to us, there are no material statutory dues referred to in sub clause (a) have not been deposited with the appropriate authorities on account of any dispute.

(viii) According to the information and explanations given to us and based on our examination, the company has not surrendered or disclosed any transaction, previously unrecorded in the books of accounts, in the tax assessments under the Income Tax Act, 1961 as income during the year. Accordingly, reporting under the clause 3(viii) of the CARO is not applicable.

(ix)

(a) The company has not defaulted in repayment of loans or other borrowings or in the payment of interest thereon to any lender accordingly reporting under clause 3(ix)(a) is not applicable.

(b) According to the information and explanations given to us and on the basis of our audit procedures, we report that the company has not been declared wilful defaulter by any bank or financial institution or government or any government authority.

(c) In our opinion and according to the information and explanations given to us, the company has not been sanctioned /utilized the money obtained by way of term loans during the year for the purposes for which they were obtained. Accordingly reporting under clause 3(ix)(c) is not applicable.

(d) According to the information and explanations given to us, and the procedures performed by us, and on an overall examination of the financial statements of the company, we report that no funds raised on short-term basis have been used for long-term purposes by the company.

(e) According to the information and explanations given to us and on an overall examination of the financial statements of the company, we report that the company has not taken any funds from any entity or person on account of or to meet the obligations of its subsidiaries, associates or joint ventures.

(f) According to the information and explanations given to us and procedures performed by us, we report that the company has not raised loans during the year on the pledge of securities held in its subsidiaries, joint ventures or associate companies.

(x)

(a) The Company has not raised money by way of Initial Public Offer / further public offer (including debt instruments), hence reporting under clause (x) of 'the Order' is not applicable.

(b) The Company has not made any preferential allotment or private placement of shares / fully or partially or optionally convertible debenture for raising money during the year under audit and hence, the requirement to report on clause 3(x)(b) of the Order is not applicable to the company.

(xi)

(a) According to the information and explanations given to us and on the basis of our examination of the records of the Company, no material fraud by the company or any fraud on the company has been noticed or reported during the year.

(b) During the year, no report under sub-section (12) of section 143 of the Companies Act has been filed by the auditors in Form ADT-4 as prescribed under rule 13 of Companies (Audit and Auditors) Rules, 2014 with the Central Government;

(c) "As represented to us by the management, there are no whistle blower complaints received by the company during the year".

(xii) The company is not a Nidhi Company, hence reporting under clause xii(a), xii(b), xii(c) of 'the Order' is not applicable.

(xiii) According to information and explanation given to us and based on our examination, section 177 of 'the Act' is not applicable to company and company has complied with the provisions of Section 188 of 'the Act' w.r.t transactions with the related parties, wherever applicable. Details of the transactions with the related parties have been disclosed in the Financial Statements as required by the applicable Accounting Standards.

(xiv)

(a) The company has an Internal Audit system commensurate with the size and nature of its business.

(b) The internal audit reports of the company issued till the date of audit report for the period under audit have been considered by us.

(xv) According to the information and explanations given to us, in our opinion during the year the company has not entered into any non-cash transactions with its directors or persons connected with its directors and hence provisions of section 192 of the Companies Act, 2013 are not applicable to the company.

(xvi)

(a) Company is not required to be registered under section 45-IA of the Reserve Bank of India Act, 1934 (2 of 1934), hence requirement to report under clause xvi(a) is not applicable to the company.

(b) Company has not conducted any Non-Banking Financial or Housing Finance activities without a valid Certificate of Registration (CoR) from the Reserve Bank of India as per the Reserve Bank of India Act, 1934; hence requirement to report under clause xvi(a) is not applicable to the company.

(c) company is not a Core Investment Company (CIC) as defined in the regulations made by the Reserve Bank of India, accordingly this clause is not applicable

(d) Company does not have CIC as part of the Group, hence requirement to report under clause xvi(a) is not applicable to the company.

(xvii) Company has incurred cash loss of Rs. NIL Lacs in the Current financial year and Rs. 3.87 Lacs in the immediately preceding financial year.

(xviii) There has been no resignation of the statutory auditors during the year and accordingly reporting under clause 3 (xviii) is not applicable.

(xix) According to the information and explanations given to us and on the basis of the financial ratios as disclosed in Note - 26, ageing and expected dates of realization of financial assets and payment of financial liabilities, other information accompanying the financial statements, our knowledge of the Board of Directors and management plans and based on our examination of the evidence supporting the assumptions, nothing has come to our attention, which causes us to believe that any material uncertainty exists as on the date of the audit report that company is not capable of meeting its liabilities existing at the date of balance sheet as and when they fall due within a period of one year from the balance sheet date. We, however, state that this is not an assurance as to the future viability of the company. We further state that our reporting is based on the facts up to the date of the audit report and we neither give any guarantee nor any assurance that all liabilities falling due within a

period of one year from the balance sheet date, will get discharged by the company as and when they fall due.

(xx)

a) Company is not required to spend under CSR and hence there is no unspent amount accordingly this clause is not applicable

b) Company is not required to spend under CSR and hence there is no unspent amount accordingly this clause is not applicable

(xxi) Since this report is in relation to standalone financial statements accordingly this clause is not applicable.

For Jethani & Associates
Chartered Accountants
Firm Reg. No. 010749C

CA Umesh Kumar Jethani
Partner
M. No. 400485
UDIN: 26400485GALFUI7321
Date: May 30, 2026
Place: Jaipur

Annexure 2 to the Independent Auditor's Report

Referred to in Paragraph 2 under "Report on Other Legal and Regulatory Requirements" section of our report on even date to the members of Genus Prime Infra Limited on the Financial Statements for the year ended 31st March, 2026.

Report on the Internal Financial Controls with reference to Financial Statements under Clause (i) of Sub-section 3 of Section 143 of the Act.

We have audited the internal financial controls with reference to Financial Statements of Genus Prime Infra Limited ("the Company") as of 31st March, 2026 in conjunction with our audit of the Financial Statements of the Company for the year ended on that date.

Management's Responsibility for Internal Financial Controls

The Company's management is responsible for establishing and maintaining internal financial controls with reference to Financial Statements based on the internal controls over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls over Financial Reporting issued by The Institute of Chartered Accountants of India (ICAI). These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to Company's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Companies Act, 2013.

Auditors' Responsibility

Our responsibility is to express an opinion on the Company's internal financial controls with reference to Financial Statements based on our audit. We conducted our audit in accordance with the Guidance Note on Audit of Internal Financial Controls over Financial Reporting (the "Guidance Note") and the Standards on Auditing, issued by ICAI and deemed to be prescribed under section 143(10) of the Act, to the extent applicable to an audit of internal financial controls, both applicable to an audit of Internal Financial Controls and, both issued by ICAI. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls with reference to Financial Statements was established and maintained and if such controls operated effectively in all material respects.

Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial control system with reference to Financial Statements and their operating effectiveness. Our audit of internal financial control with reference to Financial Statements included obtaining an understanding of internal financial control with reference to Financial Statements, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the Financial Statements, whether due to fraud or error.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the Company's internal financial controls system with reference to Financial Statements.

Meaning of Internal Financial Controls over Financial Reporting with reference to Financial Statements

A Company's internal financial control with reference to Financial Statements is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of Financial Statements for external purposes in accordance with generally accepted accounting principles. A Company's internal financial control with reference to Financial Statements includes those policies and procedures that (1) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the Company; (2) provide reasonable assurance that transactions are recorded as necessary to permit preparation of Financial Statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the Company are being made only in accordance with authorizations of management and directors of the Company; and (3) provide reasonable assurance regarding prevention or timely detection of unauthorized acquisition, use, or disposition of the Company's assets that could have a material effect on the Financial Statements.

Inherent Limitations of Internal Financial Controls over Financial Reporting with reference to Financial Statements

Because of the inherent limitations of internal financial controls with reference to Financial Statements, including the possibility of collusion or improper management override of controls, material misstatements due to error or fraud may occur and not be detected. Also, projections of any evaluation of the internal financial controls with reference to Financial Statements to future periods are subject to the risk that the internal financial controls with reference to Financial Statements may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

Opinion

In our opinion, to the best of our information and according to the explanations given to us, the Company has, in all material respects, an adequate internal financial controls system with reference to Financial Statements in place and such internal financial controls with respect to Financial Statements were operating effectively as at 31 March 2026, based on the internal controls over financial reporting criteria established by the Company considering the components of internal controls stated in the Guidance Note on Audit of Internal Financial Controls over Financial Reporting issued by the ICAI.

For Jethani & Associates
Chartered Accountants
Firm Reg. No. 010749C

CA Umesh Kumar Jethani
Partner
M. No. 400485
UDIN: 26400485GALFUI7321
Date: May 30, 2026
Place: Jaipur

GENUS PRIME INFRA LIMITED
CIN: L24117UP2000PLC032010
Near Moradabad Dharam Kanta, Kanth Road, Harthala, Moradabad-244001

Standalone Balance Sheet as at March 31, 2026
(All amounts are in Indian Rupees in lacs except share data and unless otherwise stated)

Particulars	Note	March 31, 2026	March 31, 2025
ASSETS			
Non-Current Assets			
Property, Plant and Equipment	2	837.54	-
Financial Assets			
Investments	3	11,201.89	4,131.44
Loans	4	11,653.83	-
Deferred Tax Assets	9	401.60	-
Tax Assets	5	-	-
Non-financial assets	8	2,945.62	-
		27,040.49	**4,131.44**
Current Assets			
Financial Assets			
Trade Receivables	6	650.50	-
Cash and cash equivalents	7	107.92	2.31
Other Bank Balances	7	13.79	
Non-financial assets	8	467.81	6.14
		1,240.01	**8.45**
TOTAL		**28,280.50**	**4,139.89**
EQUITY AND LIABILITIES			
Equity			
Share capital	10(A)	298.53	398.53
Share capital pending allotement	10(B)	3,549.02	-
Other Equity	11	20,620.18	1,897.22
Total equity		**24,467.73**	**2,295.75**
Non-Current Liabilities			
Financial Liabilities			
Borrowings	12	3,519.52	1,085.00
Other liabilities	14	-	-
Deferred Tax Liability	9	-	754.09
		3,519.52	**1,839.09**
Current Liabilities			
Financial Liabilities			
Borrowings	12	-	-
Trade payables	13		
- Total outstanding dues to Micro and Small Enterprises			
- Total outstanding of creditors Other than Micro and Small Enterprises		183.38	
Other liabilities	14	102.58	5.03
Current Tax liabilities	5	-	-
Non-financial liabilities	15	7.29	0.02
		293.25	**5.05**
TOTAL		**28,280.50**	**4,139.89**
Summary of significant accounting policies	1		

The accompanying notes are an integral part of the standalone financial statements.

As per our report of even date

For Jethani & Associates
ICAI Firm Regn. No. 010749C
Chartered Accountants

CA Umesh Kumar Jethani
Partner
Membership No. 400485
UDIN: 26400485□□LF□□321
Place : Jaipur
Date:May 30, 2026

For and on behalf of the Board of Directors of
Genus Prime Infra Limited

Amit Agarwal	**Simple Agarwal**
WTD and CEO	Director
DIN: 00016133	DIN: 03072646
Hukam Singh	**Jeevan Kumar**
CFO	Company Secretary

Place : Moradabad
Date:May 30, 2026

GENUS PRIME INFRA LIMITED
CIN: L24117UP2000PLC032010
Near Moradabad Dharam Kanta, Kanth Road, Harthala, Moradabad-244001

Standalone Statement of profit and loss for the year ended on March 31, 2026
(All amounts are in Indian Rupees in lacs except share data and unless otherwise stated)

Particulars	Note	March 31, 2026	March 31, 2025
INCOME			
Revenue from Operations	16	416.77	19.26
Other income	17	293.02	0.03
Total Income		**709.79**	**19.29**
EXPENDITURE			
Employees Benefit Expenses	18	16.04	12.47
Finance Cost (net)	20	70.95	-
Depreciation & Amortisation Expenses	21	8.56	-
Other Expenses	19	34.78	10.69
Total Expenses		**130.33**	**23.16**
Profit before tax		579.47	(3.87)
Tax Expenses	22		
Curent tax		-	-
Deferred tax		-	-
Total tax expense		-	-
Profit for the year		**579.47**	**(3.87)**
Other Comprehensive Income (OCI)	23		
Items that will not be reclassified to profit or loss			
Re-measurement gains on defined benefit plans			
Net gain on FVTOCI equity Securities		(2,973.88)	(241.30)
Income tax effect relating to items that will not be reclassified to profit or loss		444.59	62.74
Net impact on FVTOCI equity Securities		**(2,529.28)**	**(178.56)**
Total Other Comprehensive Income for the year, net of tax		**(1,949.81)**	**(182.43)**
Earnings per equity share	24		
Basic and Diluted earnings per share (In Indian Rupees per share)		0.80	(0.03)
Nominal value per equity share (In Indian Rupees per share)		2.00	2.00
Summary of significant accounting policies	1		

The accompanying notes are an integral part of the standalone financial statements.

As per our report of even date
For Jethani & Associates
ICAI Firm Regn. No. 010749C
Chartered Accountants

CA Umesh Kumar Jethani
Partner
Membership No. 400485
UDIN: 26400485LFAA4321
Place : Jaipur
Date:May 30, 2026

For and on behalf of the Board of Directors of
Genus Prime Infra Limited

Amit Agarwal	**Simple Agarwal**
WTD and CEO	Director
DIN: 00016133	DIN: 03072646
Hukam Singh	**Jeevan Kumar**
CFO	Company Secretary

Place : Moradabad
Date:May 30, 2026

GENUS PRIME INFRA LIMITED
CIN: L24117UP2000PLC032010
Near Moradabad Dharam Kanta, Kanth Road, Harthala, Moradabad-244001

Standalone Statement of Cash Flows for the year ended March 31, 2026
(All amounts are in Indian Rupees in lacs except share data and unless otherwise stated)

	Current Year 31-03-2026		Previous Year 31-03-2025	
A. Cash Flow From Operating Activities:				
Net Profit(Loss) Before Tax And Extra Ordinary Items		579.47		(3.87)
Adjustments For:				
Depreciation & Amortisation Expenses		8.56		-
Interest income on Pref Shares		(258.31)		-
Finance Cost		70.95		
(Profit)/Loss On Sale Of Investment		(30.62)		
(Profit)/Loss On Sale Of Fixed Assets		(1.12)		-
Operating Profit Before Working Capital Changes		368.92		(3.87)
Adjustments For:				
Increase/Decrease in Inventories				
Increase/Decrease in Trade Receivables	(650.50)		0.18	
Increase/Decrease in Loans & Non Fin Assets				
Increase/Decrease in Other Bank balances	(13.79)			
Increase/Decrease in Trade Payables	183.38		3.54	
Increase/Decrease in Other Financial Liabilities	97.57			
Increase/Decrease in Non Financial Liabilities	7.27			
		(376.07)		3.73
Cash Generated Form Operations After Adjustments For Working Capital Changes		(7.16)		(0.15)
Direct Taxes				
Cash Flow After Adjusted For Working Capital Changes But Before Extra Ordinary Items		(7.16)		(0.15)
Extra Ordinary Items (Net)				
Net Cash From Operating Activities		(7.16)		(0.15)
B. Cash Flow From Investing Activities				
Sale Of Fixed Assets	-		-	
Adjsutment on account of Merger/Demerger	(109.08)			
Interest income on Pref Shares	258.31			
Proceeds from Sale of Investment	34.48	183.71	-	-
Net Cash Used In Investing Activities		183.71		-
C. Cash Flow From Financing Activities				
Finance Cost	(70.95)			
Receipts /(Repayment) Of Long Term Advances (Net)	-		-	
Net Cash Surplus/Used In Financing Activities		(70.95)		-
Net Increase/(Decrease) In Cash And Cash Equivalents		105.61		(0.15)
Cash And Cash Equivalents As At 01-04-2025		2.31		2.46
Cash And Cash Equivalents As At 31-03-2026		**107.92**		**2.31**

As per our report of even date
For Jethani & Associates
ICAI Firm Regn. No. 010749C
Chartered Accountants

For and on behalf of the Board of Directors of
Genus Prime Infra Limited

CA Umesh Kumar Jethani
Partner
Membership No. 400485
UDIN:26400485□□LF□□3321
Place : Jaipur
Date:May 30, 2026

Amit Agarwal
WTD and CEO
DIN: 00016133

Simple Agarwal
Director
DIN:03072646

Hukam Singh
CFO

Jeevan Kumar
Company Secretary

GENUS PRIME INFRA LIMITED
CIN: L24117UP2000PLC032010
Near Moradabad Dharam Kanta, Kanth Road, Harthala, Moradabad-244001

Standalone Statement of Changes in Equity for the year ended March 31, 2026
(All amounts are in Indian Rupees in lacs except share data and unless otherwise stated)

a. Equity Share Capital

Particulars	**March 31, 2026**		**March 31, 2025**	
Equity Shares of Rs. 2 each issued, subscribed and fully paid up	**No.**	**Amount**	**No.**	**Amount**
At the beginning of the year	**14,926,440**	**298.53**	**14,926,440**	**298.53**
Issued during the year	-	-	-	-
At the end of the year	**14,926,440**	**298.53**	**14,926,440**	**298.53**

b. Other Equity

Particulars	**Reserves and surplus**				**Items of OCI**	**Total Equity**
	General reserve	**Securities Premium**	**Retained Earnings**	**Capital Reserve**	**Equity Instrument through OCI**	
At March 31, 2024	**41.70**	**8.53**	**(264.39)**	**-**	**2,293.82**	**2,079.65**
Profit for the year/Addition		-	(3.87)	-	-	**(3.87)**
Other Comprehensive Income/(loss) for the year	-			-	(178.56)	**(178.56)**
At March 31, 2025	**41.70**	**8.53**	**(268.27)**	**-**	**2,115.27**	**1,897.22**
Profit for the year/Addition		6,286.22	1,366.42	14,434.03	-	**22,086.68**
Other Comprehensive Income/(loss) for the year	-	-	-	-	(3,363.72)	**(3,363.72)**
At March 31, 2026	**41.70**	**6,294.75**	**1,098.16**		**(1,248.44)**	**20,620.19**

As per our report of even date
For Jethani & Associates
ICAI Firm Regn. No. 010749C
Chartered Accountants

CA Umesh Kumar Jethani
Partner
Membership No. 400485

Place : Jaipur
Date:May 30, 2026

For and on behalf of the Board of Directors of
Genus Prime Infra Limited

Amit Agarwal
WTD and CEO
DIN: 00016133

Simple Agarwal
Director
DIN:03072646

Hukam Singh
CFO

Jeevan Kumar
Company Secretary

Place : Moradabad
Date:May 30, 2026

Corporate Information

Genus Prime Infra Limited is a Listed Company having its registered office at Near Moradabad Dharam Kanta, Kanth Road, Harthala, Moradabad - 244001. The equity shares of the Holding Company are listed BSE Limited.

The Standalone Financial statement were authorised for issue in accordance with a resolution of the directors on May 30th, 2026.

1. Material Accounting Policies

1.1 Statement of compliance and basis of preparation

The financial statements of the Company have been prepared in accordance with Indian Accounting Standards ("Ind AS") notified under the Companies (Indian Accounting Standards) Rules, 2015 as amended from time to time. and presentation requirements of Division II of Schedule III to the Companies Act, 2013, (Ind AS compliant Schedule III), as applicable to the financial statements.

The Standalone financial statement has been prepared on a historical cost basis, except for the following assets and liabilities which have been measured at fair value:

- Certain financial assets and liabilities measured at fair value (refer accounting policies regarding financial instruments)

All assets and liabilities have been classified as current and non-current as per the Company's normal operating cycle which is normally considered an operating cycle of 12 months.

The statement of cash flows has been prepared under indirect method, whereby profit or loss is adjusted for the effects of transactions of a non-cash nature, any deferrals or accruals of past or future operating cash receipts or payments and items of income or expense associated with investing or financing cash flows. The cash flows from operating, investing and financing activities of the Company are segregated. The Company considers all highly liquid investments that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value to be cash equivalents.

The standalone financial statements are presented in Indian Rupees (INR) and all values are rounded to the nearest lacs (INR 00,000), except when otherwise indicated.

1.2 Summary of Material Accounting Policies

a. Current versus non-current classification

The Company presents assets and liabilities in the balance sheet based on current/ non-current classification. An asset is treated as current when it is:

- Expected to be realised or intended to be sold or consumed in normal operating cycle,
- Held primarily for the purpose of trading,
- Expected to be realised within twelve months after the reporting period, or
- Cash or cash equivalent unless restricted from being exchanged or used to settle a liability for at least twelve months after the reporting period.

All other assets are classified as non-current.

A liability is current when:

- It is expected to be settled in normal operating cycle,
- It is held primarily for the purpose of trading,
- It is due to be settled within twelve months after the reporting period, or
- There is no unconditional right to defer the settlement of the liability for at least twelve months after the reporting period.

The Company classifies all other liabilities as non-current. Deferred tax assets and liabilities are classified as non-current assets and liabilities.

The operating cycle is the time between the acquisition of assets for processing and their realisation in cash and cash equivalents. The Company has identified twelve months as its operating cycle.

b. Currencies

The standalone financial statements are presented in Indian rupees, which is the functional currency of the Company.

c. Fair Value Measurement

The Company measures financial instruments, such as, derivatives at fair value at each balance sheet date. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. The fair value measurement is based on the presumption that the transaction to sell the asset or transfer the liability takes place either:

- In the principal market for the asset or liability, or
- In the absence of a principal market, in the most advantageous market for the asset or liability

The principal or the most advantageous market must be accessible by the Company.

The fair value of an asset or a liability is measured using the assumptions that market participants would use when pricing the asset or liability, assuming that market participants act in their economic best interest.

A fair value measurement of a non-financial asset takes into account a market participant's ability to generate economic benefits by using the asset in its highest and best use or by selling it to another market participant that would use the asset in its highest and best use.

The Company uses valuation techniques that are appropriate in the circumstances and for which sufficient data are available to measure the fair value, maximising the use of relevant observable inputs and minimising the use of unobservable inputs.

All assets and liabilities for which fair value is measured or disclosed in the financial statements are categorised within the fair value hierarchy, described as follows, based on the lowest level input that is significant to the fair value measurement as a whole:

- Level 1 — Quoted (unadjusted) market prices in active markets for identical assets or liabilities

- Level 2 — Valuation techniques for which the lowest level input that is significant to the fair value measurement is directly or indirectly observable
- Level 3 — Valuation techniques for which the lowest level input that is significant to the fair value measurement is unobservable.

For assets and liabilities that are recognised in the financial statements on a recurring basis, the Company determines whether transfers have occurred between levels in the hierarchy by re-assessing categorisation (based on the lowest level input that is significant to the fair value measurement as a whole) at the end of each reporting period.

The Company determines the policies and procedures for both recurring fair value measurement, such as derivative instruments and unquoted financial assets measured at fair value, and for non-recurring measurement, such as assets held for distribution in discontinued operations.

External valuers are involved for valuation of certain unquoted financial assets. Involvement of external valuers is decided upon annually by the Board after discussion with and approval by the Company's Audit Committee. Selection criteria include market knowledge, reputation, independence and whether professional standards are maintained. The Management decides, after discussions with the Company's external valuers, which valuation techniques and inputs to use for each case.

For the purpose of fair value disclosures, the Company has determined classes of assets and liabilities on the basis of the nature, characteristics and risks of the asset or liability and the level of the fair value hierarchy as explained above.

d. Revenue from contract with customers

Revenue from contracts with customer is recognised when control of the goods or services are transferred to the customer at an amount that reflects the consideration to which the Company expects to be entitled in exchange for those goods or services. The company has concluded that it is the principal in its revenue arrangements because it typically controls the goods or services before transferring them to the customers.
Ind AS 115 establishes a five-step model to account for revenue arising from contracts with customers and requires that revenue be recognised at an amount that reflects the consideration to which an entity expects to be entitled in exchange for transferring goods or services to a customer.

Ind AS 115 requires entities to exercise Judgement, taking into consideration all of the relevant facts and circumstances when applying each step of the model to contracts with their customers. The standard also specifies the accounting for the incremental costs of obtaining a contract and the cost directly related to fulfilling a contract. In addition, the standard requires extensive disclosures.

The Goods and service Tax (GST) is not received by the Company on its own account. It is a tax collected on value added to the commodity by the seller on behalf of the government. Accordingly, it has been excluded from revenue.

The specific recognition criteria described below must also be met before revenue is recognised.

Sale of goods

Revenue from sale of goods is recognised when all the significant risks and rewards of ownership of the goods have been passed to the buyer, usually on delivery of the goods. Revenue from the sale of goods is measured at the fair value of the consideration received or receivable, net of returns and allowances.

Rendering of services
Revenue from service contracts is recognised as and when services are rendered.

Commission Income
Revenue of commission is recognised as and when services are rendered.

Interest income
For all financial instrument measured at amortised cost, interest income is recorded using effective interest rate (EIR), which is the rate that exactly discounts the estimated future cash payments or receipts through the expected life of the financial instrument or a shorter period, where appropriate, to the net carrying amount of the financial asset. Interest income is included under the head "other income" in the statement of profit and loss.

Dividends
Revenue is recognised when the Company's right to receive the payment is established, which is generally when shareholders approve the dividend.

Other Operating Income
The Company presents incentives received related to refund of indirect taxes as other operating income in the statement of profit and loss. Interest on the contract assets/ financial assets arising from the Company's principal or ancillary revenue generating activities are classified as 'Other operating revenue' in Statement of Profit and Loss.

Other Income
Other Income is accounted for on accrual basis except, where the receipt of income is uncertain.

e. Government Grants

Government grants are recognised where there is reasonable assurance that the grant will be received and all attached conditions will be complied with. When the grant relates to an expense item, it is recognised as income on a systematic basis over the periods that the related costs, for which it is intended to compensate, are expensed. When the grant relates to an asset, it is recognised as income in equal amounts over the expected useful life of the related asset.

f. Taxes

Current income tax
Current income tax assets and liabilities are measured at the amount expected to be recovered from or paid to the taxation authorities. The tax rates and tax laws used to compute the amount are those that are enacted or substantively enacted, at the reporting date in India.

Current income tax relating to items recognised outside profit or loss is recognised outside profit or loss (either in OCI or in equity). Current tax items are recognised in correlation to the underlying transaction either in OCI or directly in equity. Management periodically evaluates positions taken in the tax returns with respect to situations in which applicable tax regulations are subject to interpretation and establishes provision where appropriate.

Deferred tax
Deferred tax is provided using the liability method on temporary differences between the tax bases of assets and liabilities and their carrying amounts for financial reporting purposes at the reporting date. Deferred tax liabilities are recognised for all taxable temporary differences.

Deferred tax assets are recognised for all deductible temporary differences, the carry forward of unused tax credits and any unused tax losses. Deferred tax assets are recognised to the extent that it is probable that taxable profit will be available against which the deductible temporary differences, and the carry forward of unused tax credits and unused tax losses can be utilized.

The carrying amount of deferred tax assets is reviewed at each reporting date and reduced to the extent that it is no longer probable that sufficient taxable profit will be available to allow all or part of the deferred tax asset to be utilised. Unrecognised deferred tax assets are re-assessed at each reporting date and are recognised to the extent that it has become probable that future taxable profits will allow the deferred tax asset to be recovered.

Deferred tax assets and liabilities are measured at the tax rates that are expected to apply in the period/year when the asset is realised or the liability is settled, based on tax rates and tax laws that have been enacted or substantively enacted at the reporting date.

Deferred tax relating to items recognised outside profit or loss is recognised outside profit or loss (either in OCI or in equity). Deferred tax items are recognised in correlation to the underlying transaction either in OCI or directly in equity.

The Company offsets deferred tax assets and deferred tax liabilities if and only if it has a legally enforceable right to set off current tax assets and current tax liabilities and the deferred tax assets and deferred tax liabilities relate to income taxes levied by the same taxation authority on either the same taxable entity which intends either to settle current tax liabilities and assets on a net basis, or to realise the assets and settle the liabilities simultaneously, in each future period in which significant amounts of deferred tax liabilities or assets are expected to be settled or recovered.

Minimum alternate tax (MAT) paid in a year is charged to the statement of profit and loss as current tax. The Company recognizes MAT credit available as deferred tax asset only to the extent it is probable that sufficient taxable profit will be available to allow all or part of MAT credit to be utilised during the specified period, i.e., the period for which such credit is allowed to be utilised.

g. Property, Plant and Equipment

Property, plant and equipment and capital work in progress are stated at cost, net of tax / duty credit availed, less accumulated depreciation and accumulated impairment losses, if any. Such cost includes the cost of replacing part of the plant and equipment and borrowing costs for long-term projects if the recognition criteria are met. When significant parts of plant and equipment are required to be replaced at intervals, the Company depreciates them separately based on their specific useful lives. All other repair and maintenance costs are recognised in the statement of profit and loss as incurred. Cost includes expenditures that are directly attributable to the acquisition of the asset.

The cost of self-constructed assets includes the cost of materials and other costs directly attributable to bringing the asset to a working condition for its intended use. Borrowing costs that are directly attributable to the construction or production of a qualifying asset are capitalized as part of the cost of that asset.

Subsequent expenditure related to an item of property, plant and equipment is added to its book value only if it increases the future benefits from the existing asset beyond its previously assessed standard of performance or extends its estimated useful life.

When parts of an item of property, plant and equipment have different useful lives, they are accounted for as separate items (major components) of property, plant and equipment.

Gains and losses upon disposal of an item of property, plant and equipment are determined by comparing the proceeds from disposal with the carrying amount of property, plant and equipment and are recognized net within "other (income)/expense, net" in the statement of profit and loss.

Depreciation is calculated on a straight-line basis using the rates arrived at based on the useful lives estimated by the management, which is equal to the life prescribed under the Schedule II to the Companies Act, 2013.

The lives of the assets are as follows:

Assets	Life of the assets (in years)
Buildings	30 – 60
Plant and Equipment	6 – 15
Furniture & Fixtures	10
Vehicles	10
Office Equipment	5
Computers	3-6

The management believes that these estimated useful lives are realistic and reflect fair approximation of the period over which the assets are likely to be used.

An item of property, plant and equipment and any significant part initially recognised is derecognised upon disposal or when no future economic benefits are expected from its use or disposal. Any gain or loss arising on derecognition of the asset (calculated as the difference between the net disposal proceeds and the carrying amount of the asset) is included in the statement of profit and loss when the asset is derecognised.

The residual values, useful lives and methods of depreciation of property, plant and equipment are reviewed at each financial period/year end and adjusted prospectively, if appropriate.

h. Borrowing Costs

Borrowing costs directly attributable to the acquisition, construction or production of an asset that necessarily takes a substantial period of time to get ready for its intended use or sale are capitalised as part of the cost of the asset. All other borrowing costs are expensed in the period in which they occur. Borrowing costs consist of interest and other costs that an entity incurs in connection with the borrowing of funds. Borrowing cost also includes exchange differences to the extent regarded as an adjustment to the borrowing costs.

i. Impairment of Assets

As at the end of each financial year, the company reviews the carrying amount of its investment property and investment in subsidiary companies to determine whether there is any indication that those assets have suffered an impairment loss. If such indication exists investment property are tested for impairment so as to determine the impairment loss, if any.

j. Impairment of Non- Financial Assets

The Company assesses, at each reporting date, whether there is an indication that an asset may be impaired. If any indication exists, or when annual impairment testing for an asset is required, the Company estimates the asset's recoverable amount. An asset's recoverable amount is the higher of an asset's or cash-generating unit's (CGU) fair value less costs of disposal and its value in use. Recoverable amount is determined for an individual asset, unless the asset does not generate cash inflows that are largely independent of those from other assets or groups of assets. When the carrying amount of an asset or CGU exceeds its recoverable amount, the asset is considered impaired and is written down to its recoverable amount.

In assessing value in use, the estimated future cash flows are discounted to their present value using a pre-tax discount rate that reflects current market assessments of the time value of money and the risks specific to the asset. In determining fair value less costs of disposal, recent market transactions are taken into account. If no such transactions can be identified, an appropriate valuation model is used. These calculations are corroborated by valuation multiples, quoted share prices for publicly traded companies or other available fair value indicators.

The Company bases its impairment calculation on detailed budgets and forecast calculations, which are prepared separately for each of the Company's CGUs to which the individual assets are allocated.

Impairment losses, including impairment on inventories, are recognised in the statement of profit and loss. An assessment is made at each reporting date to determine whether there is an indication that previously recognised impairment losses no longer exist or have decreased. If such indication exists, the Company estimates the asset's or CGU's recoverable amount. A previously recognised impairment loss is reversed only if there has been a change in the assumptions used to determine the asset's recoverable amount since the last impairment loss was recognised. The reversal is limited so that the carrying amount of the asset does not exceed its recoverable amount, nor exceed the carrying amount that would have been determined, net of depreciation, had no impairment loss been recognised for the asset in prior periods/ years. Such reversal is recognised in the statement of profit and loss unless the asset is carried at a revalued amount, in which case, the reversal is treated as a revaluation increase.

k. Provision

Provisions are recognised when the Company has a present obligation (legal or constructive) as a result of a past event, it is probable that an outflow of resources embodying economic benefits will be required to settle the obligation and a reliable estimate can be made of the amount of the obligation. When the Company expects some or all of a provision to be reimbursed, for example, under an insurance contract, the reimbursement is recognised as a separate asset, but only when the reimbursement is virtually certain. The expense relating to a provision is presented in the statement of profit and loss net of any reimbursement.

If the effect of the time value of money is material, provisions are discounted using a current pre-tax rate that reflects, when appropriate, the risks specific to the liability. When discounting is used, the increase in the provision due to the passage of time is recognised as a finance cost.

Provisions are reviewed at each Balance Sheet date.

l. Other Litigation claims

Provision for litigation related obligation represents liabilities that are expected to materialise in respect of matters in appeal.

m. Financial Instruments

A financial instrument is any contract that gives rise to a financial asset of one entity and a financial liability or equity instrument of another entity.

Financial assets

Initial recognition and measurement

Financial assets are classified, at initial recognition, as subsequently measured at amortised cost, fair value through other comprehensive income (OCI), and fair value through profit or loss.

The classification of financial assets at initial recognition depends on the financial asset's contractual cash flow characteristics and the Company's business model for managing them. With the exception of trade receivables that do not contain a significant financing component or for which the Company has applied the practical expedient, the Company initially measures a financial asset at its fair value plus, in the case of a financial asset not at fair value through profit or loss, transaction costs. Trade receivables that do not contain a significant financing component or for which the Company has applied the practical expedient are measured at the transaction price determined under Ind AS 115. Refer to the accounting policies in section (d) Revenue from contracts with customers.

In order for a financial asset to be classified and measured at amortised cost or fair value through OCI, it needs to give rise to cash flows that are 'solely payments of principal and interest (SPPI)' on the principal amount outstanding. This assessment is referred to as the SPPI test and is performed at an instrument level. The Company's business model for managing financial assets refers to how it manages its financial assets in order to generate cash flows. The business model determines whether cash flows will result from collecting contractual cash flows, selling the financial assets, or both.

The Company's business model for managing financial assets refers to how it manages its financial assets in order to generate cash flows. The business model determines whether cash flows will result from collecting contractual cash flows, selling the financial assets, or both. Financial assets classified and measured at amortised cost are held within a business model with the objective to hold financial assets in order to collect contractual cash flows while financial assets classified and measured at fair value through OCI are held within a business model with the objective of both holding to collect contractual cash flows and selling.

Subsequent measurement

For purposes of subsequent measurement, financial assets are classified in four categories:

- Debt instruments at amortised cost
- Debt instruments at fair value through other comprehensive income (FVTOCI)
- Debt instruments, derivatives and equity instruments at fair value through profit or loss (FVTPL)
- Equity instruments measured at fair value through other comprehensive income (FVTOCI)

Debt instrument at amortised cost

A 'debt instrument' is measured at the amortised cost if both the following conditions are met:
a) The asset is held within a business model whose objective is to hold assets for collecting contractual cash flows, and
b) Contractual terms of the asset give rise on specified dates to cash flows that are solely payments of principal and interest (SPPI) on the principal amount outstanding.

After initial measurement, such financial assets are subsequently measured at amortised cost using the effective interest rate (EIR) method. Amortised cost is calculated by taking into account any discount or premium on acquisition and fees or costs that are an integral part of the EIR. The EIR amortisation is included in finance income in the statement of profit and loss. The losses arising from impairment are recognised in the statement of profit and loss. This category generally applies to trade and other receivables.

Debt instrument at FVTOCI
A 'debt instrument' is classified as at the FVTOCI if both of the following criteria are met:
a) The objective of the business model is achieved both by collecting contractual cash flows and selling the financial assets, and
b) The asset's contractual cash flows represent SPPI.

Debt instruments included within the FVTOCI category are measured initially as well as at each reporting date at fair value. Fair value movements are recognized in the OCI. However, the Company recognizes interest income, impairment losses & reversals and foreign exchange gain or loss in the statement of profit and loss. On derecognition of the asset, cumulative gain or loss previously recognised in OCI is reclassified from the equity to statement of profit and loss. Interest earned whilst holding FVTOCI debt instrument is reported as interest income using the EIR method

Debt instrument at FVTPL
FVTPL is a residual category for debt instruments. Any debt instrument, which does not meet the criteria for categorization as at amortized cost or as FVTOCI, is classified as at FVTPL.Debt instruments included within the FVTPL category are measured at fair value with all changes recognized in the statement of profit and loss.

Equity investments:
All equity investments are measured at fair value except for equity investment in Associates which have been measured at cost. Equity instruments which are held for trading are classified as at FVTPL. For all other equity instruments, the Company may make an irrevocable election to present in OCI subsequent changes in the fair value. The Company makes such election on an instrument-by-instrument basis. The classification is made on initial recognition and is irrevocable.

If an equity instrument is classified as FVTOCI, then all fair value changes on the instrument, excluding dividends, are recognized in the OCI. There is no recycling of the amounts from OCI to statement of profit and loss, even on sale of investment. However, the Company may transfer the cumulative gain or loss within equity. Equity instruments classified as FVTPL category are measured at fair value with all changes recognized in the statement of profit and loss.

Impairment of financial assets
In accordance with Ind AS 109, the Company recognises an allowance for expected credit losses (ECLs) for all debt instruments not held at fair value through profit or loss. ECLs are based on the difference between the contractual cash flows due in accordance with the contract and all the cash flows that the Company expects to receive, discounted at an approximation of the original effective interest rate. The expected cash flows will include cash flows from the sale of collateral held or other credit enhancements that are integral to the contractual terms.

For trade receivables and contract assets, the company applies a simplified approach in calculating ECLs. Therefore, the company does not track changes in credit risk, but instead recognises a loss allowance based on life time ECLs at each reporting date. The company has established a provision matrix that is based on its historical credit loss experience, adjusted for forward-looking factors specific to the debtors and the economic environment.

Derecognition
A financial asset (or, where applicable, a part of a financial asset or part of a group of similar financial assets) is primarily derecognised (i.e. removed from the Company's balance sheet) when:

a) the rights to receive cash flows from the asset have expired, or
b) The Company has transferred its rights to receive cash flows from the asset, and
   (i) the Company has transferred substantially all the risks and rewards of the asset, or
   (ii) the Company has neither transferred nor retained substantially all the risks and rewards of the asset, but has transferred control of the asset.

When the Company has transferred its rights to receive cash flows from an asset or has entered into a passthrough arrangement, it evaluates if and to what extent it has retained the risks and rewards of ownership. When it has neither transferred nor retained substantially all of the risks and rewards of the asset, nor transferred control of the asset, the Company continues to recognise the transferred asset to the extent of the Company's continuing involvement. In that case, the Company also recognises an associated liability. The transferred asset and the associated liability are measured on a basis that reflects the rights and obligations that the Company has retained.

Continuing involvement that takes the form of a guarantee over the transferred asset is measured at the lower of the original carrying amount of the asset and the maximum amount of consideration that the Company could be required to repay.

Financial liabilities
Initial recognition and measurement
Financial liabilities are classified, at initial recognition, as financial liabilities at fair value through profit or loss, loans and borrowings, payables, or as derivatives designated as hedging instruments in an effective hedge, as appropriate.

All financial liabilities are recognised initially at fair value and, in the case of loans and borrowings and payables, net of directly attributable transaction costs.

Subsequent measurement
The measurement of financial liabilities depends on their classification, as described below:

Loans and borrowings
After initial recognition, interest-bearing loans and borrowings are subsequently measured at amortised cost using the EIR method. Gains and losses are recognised in statement of profit and loss when the liabilities are derecognised as well as through the EIR amortisation process. Amortised cost is calculated by taking into account any discount or premium on acquisition and fees or costs that are an integral part of the EIR. The EIR amortisation is included as finance costs in the statement of profit and loss.

Derecognition
A financial liability is derecognised when the obligation under the liability is discharged or cancelled or expires. When an existing financial liability is replaced by another from the same lender on substantially different terms, or the terms of an existing liability are substantially modified, such an exchange or

modification is treated as the derecognition of the original liability and the recognition of a new liability. The difference in the respective carrying amounts is recognised in the Statement of Profit and Loss

Reclassification of financial assets
The Company determines classification of financial assets and liabilities on initial recognition. After initial recognition, no reclassification is made for financial assets which are equity instruments and financial liabilities. If the Company reclassifies financial assets, it applies the reclassification prospectively from the reclassification date which is the first day of the immediately next reporting period following the change in business model. The Company does not restate any previously recognised gains, losses (including impairment gains or losses) or interest.

Offsetting of financial instruments
Financial assets and financial liabilities are offset and the net amount is reported in the balance sheet if there is a currently enforceable legal right to offset the recognised amounts and there is an intention to settle on a net basis, to realise the assets and settle the liabilities simultaneously.

n. Derivative financial instruments

Initial recognition and subsequent measurement
The Company uses derivative financial instruments, such as foreign currency denominated borrowings and foreign exchange forward contracts to manage some of its transaction exposures. Such derivative financial instruments are initially recognised at fair value on the date on which a derivative contract is entered into and are subsequently re-measured at fair value. Derivatives are carried as financial assets when the fair value is positive and as financial liabilities when the fair value is negative.

Any gain or losses arising from changes in the fair value of derivatives are taken directly to profit or loss. The foreign exchange forward are not designated as cash flow hedges and are entered into for periods consistent with foreign currency exposures of the underlying transactions.

o. Cash and Cash Equivalents
Cash and cash equivalent in the balance sheet comprise cash at banks and on hand and short-term deposits with an original maturity of three months or less, which are subject to an insignificant risk of changes in value. For the purpose of the statement of cash flows, cash and cash equivalents consist of cash and short-term deposits, as defined above, net of outstanding bank overdrafts as they are considered an integral part of the Company's cash management.

p. Earnings Per Share
Basic earnings per share are calculated by dividing the net profit or loss for the period attributable to equity shareholders by the weighted average number of equity shares outstanding during the period.

Partly paid equity shares are treated as a fraction of an equity share to the extent that they are entitled to participate in dividends relative to a fully paid equity share during the reporting period.

The weighted average number of equity shares outstanding during the period is adjusted for events such as bonus issue that have changed the number of equity shares outstanding, without a corresponding change in resources.

Diluted EPS amounts are calculated by dividing the profit attributable to equity shareholders by the weighted average number of Equity shares outstanding during the year plus the weighted average number of equity shares outstanding, for the effects of all dilutive potential shares.

q. Contingent Liability and contingent assets

A contingent liability is possible obligation that arises from past events whose existence will be confirmed by the occurrence or non-occurrence of one or more uncertain future events beyond the control of Company or a present obligation that is not recognised because it is not probable that an outflow of resources will be required to settle the obligation. A contingent liability also arises in extremely rare cases where there is a liability that cannot be recognised because it cannot be measured reliably. The Company does not recognise the contingent liability but discloses its existence in the financial statements.

A contingent asset is a possible asset that arises from past events and whose existence will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the entity. The Company does not recognise the contingent assets but discloses its existence in the financial statements. Where an inflow of economic benefits are probable, the Company disclose a brief description of the nature of contingent assets at the end of the reporting period. However, when the realisation of income is virtually certain, then the related asset is not a contingent asset and the Company recognize such assets.

Contingent liabilities and Contingent assets are reviewed at each Balance Sheet date.

r. CSR expenditure

The Company has opted to charge its CSR expenditure incurred during the year to the statement of profit and loss.

1.3 Recent Accounting Developments

A. New and amended standards adopted by Company

The Ministry of corporate Affairs ("MCA") notified amendments on 7 May 2025 and 13 August 2025 under the Companies (Indian Accounting Standards) Amendment Rules, 2025 and the Companies (Indian Accounting Standards) Second Amendment Rules, 2025, respectively, which is effective from annual reporting periods beginning on or after 1 April 2025. Company does not have any impact on its financial statement.

(a) **Amendment to Ind AS 7 and Ind AS 107 - Supplier Finance Arrangement:**

The amendments to Ind AS 7 'Statement of Cash Flows' and Ind AS 107 'Financial Instruments: Disclosures' clarify the characteristics of supplier finance arrangements and require additional disclosures for such arrangements. The disclosure requirements in the amendments are intended to assist users of financial statements in understanding the effects of supplier finance arrangements on an entity's liabilities, cash flows and exposure to liquidity risk.

The Company does not have any supplier finance arrangements during the reporting period.

(b) **Amendment to Ind AS 1 - Classification of liabilities as current or non-current and non-current liabilities with covenants:**

The amendment specifies the requirements for classifying liabilities as current or non-current in the balance sheet, and clarifies the following:

i. An entity's right to defer settlement of a liability for at least twelve months after the reporting period must have substance and must exist at the end of the reporting period. The classification of a liability as current or non-current is unaffected by the likelihood that the entity will exercise its right to defer settlement.

ii. If an entity's right to defer settlement of a liability is subject to covenants, such covenants affect whether that right exists at the end of the reporting period only if the entity is required to comply with the covenant on or before the end of the reporting period.

iii. In case of a liability that can be settled, at the option of the counterparty, by the transfer of the entity's own equity instruments, such settlement terms do not affect the classification of the liability as current or non-current only if the option is classified as an equity instrument.

These amendments have no effect on the measurement of any items in the financial statements of the Company. The Company did not make retrospective adjustments as a result of adopting the amendments to Ind AS 1.

(c) **Amendment to Ind AS 12 – Pillar-Two Tax Reforms**

The Company is not within the scope of the OECD Pillar Two Model Rules, as Pillar Two legislation has not yet been enacted in any of the jurisdiction in which the Company operates.

(d) **Amendment to Ind AS 21-Lack of exchangeability**

The Amendments introduces requirement to assess when a currency is exchangeable into another currency and when it is not. The amendment requires an entity to estimate the spot exchange rate when it concludes that a currency is not exchangeable into another currency. These amendments had no effect on the financial statements of the Company.

B. The below amendments are notified but not yet effective

Amendment to Ind AS 1 'Presentation of Financial Statements'- Classification of Liabilities as current or non-current and non-current liabilities with covenants:

The amendment includes specific provisions that will take effect for reporting periods beginning on or after 1 April 2026, retrospectively, as outlined below:

(a) Breach of material covenant for long-term loan arrangement on or before end of reporting period with effect that liability becomes payable on demand as on reporting date, then it shall be classified as current liability, if lender agreed after reporting period and before approval of financial statements to not demand payment as a consequence of breach.

(b) Classify as non-current liability, if lender agreed by end of reporting period to provide grace period ending at least 12 months after reporting period within which entity can rectify the breach provided lender does not demand immediate repayment.

(c) Disclose information about the timing of settlement to understand the impact of the liability on the financial statements.

The Company does not expect this amendment to have an impact on its operations or financial statements.

As per our report of even date

For M/s Jethani & Associates
Chartered Accountants
Firm Registration No.: 010749C

For and on behalf of the board

CA Umesh Kumar Jethani
Partner
Membership No. 400485
UDIN: 26400485GALFUI7321
Place: Jaipur
Date: May 30, 2026

Amit Agarwal
WTD and CEO
DIN: 00016133

Simple Agarwal
Director
DIN: 03072646

Hukam Singh
CFO
Place: Moradabad
Date: May 30, 2026

Jeevan Kumar
Company Secretary

GENUS PRIME INFRA LIMITED
(Formerly Gulshan Chemfill Limited)
CIN: L24117UP2000PLC032010
Near Moradabad Dharam Kanta, Kanth Road, Harthala, Moradabad-244001

Notes to the Standalone financial statements for the year ended March 31, 2026
(All amounts are in Indian Rupees in lacs except share data and unless otherwise stated)

NOTE 2 - PROPERTY, PLANT & EQUIPMENT

NOTE 10 - FIXED ASSETS										
NAME OF ASSETS	**GROSS BLOCK**				**DEPRECIATION**				**NET BLOCK**	
	As at	**Additions**	**Deductions /**	**As at**	**As at**	**For**	**Adjustments**	**As at**	**As at**	**As at**
From YCL	**01/04/2025**		**Transfer**	**31-03-26**	**07-06-25**	**the period**		**31-03-26**	**31-03-26**	**31-03-25**
Land		604.84	-	604.84	-		-	-	604.84	139.97
Factry Building		47.71	-	47.71	14.98	1.23	-	16.21	31.50	33.01
Land & Building - Flat and shop		227.96	-	227.96	34.06	3.14	-	37.20	190.76	194.62
Plant & Machinery @ 4.75%		22.01	-	22.01	19.86	0.43	-	20.29	1.72	2.25
Furniture & Fixture @ 6.33%		6.32	-	6.32	5.70	0.12	-	5.82	0.51	0.65
Computer @ 16.21%		51.83	-	51.83	49.65	0.05	-	49.71	2.12	2.19
Vehicles @ 9.5%		95.69	30.95	64.74	83.90	3.48	28.30	59.08	5.66	12.59
					-	-				-
From GPIL				-	-	-				-
Office Equipment		0.72		0.72	0.69	-		0.69	0.04	-
Computer		2.87		2.87	2.73	-		2.73	0.14	-
Furniture & Fixture		0.91		0.91	0.55	0.11		0.66	0.25	-
Total	**-**	**1,060.88**	**30.95**	**1,029.93**	**212.12**	**8.56**	**28.30**	**192.38**	**837.54**	**385.28**

3 Investments

	March 31, 2026	March 31, 2025
Non-Current		
Investment in Equity Instruments (Unquoted)	8,073.44	3,017.44
Investment in Preference shares (Unquoted)	3,128.45	1,114.00
	11,201.89	**4,131.44**
Investment in Equity Instruments (Unquoted) (at Fair value through Other Comprehensive Income)		
In Foreign Entities (80% Holding)		
304000* (March 31, 2025: NIL) of OMR 1 each Shares of Gulf Guar Gum Co. LLC SFZ	-	-
In Wholly Owned Subsidiary		
1712918* (March 31, 2025: NIL) of SGD 1 each Shares of Maple Natural Resources Pte. Ltd, Singapore	1,343.10	-
345000* (March 31, 2025: NIL) of USD 1 each Shares of P T Maple Natural Resources Indonesia	-	-
In Indian Entities -n Wholly Owned Subsidiary		
7807000* (March 31, 2025: Nil) of Rs 10/- each Shares of Ganpati Global Private Ltd.	318.53	-
NIL* (March 31, 2025: 330600) of Rs 10/- each Shares of Sansar Infrastructure Pvt Ltd	-	1,023.17
NIL* (March 31, 2025: 376800) of Rs 10/- each Shares of Star Vanijya Pvt Ltd	-	579.03
NIL* (March 31, 2025: 340000) of Rs 10/- each Shares of Sunima Trading Pvt Ltd	-	1,365.61
In Associates		
5375* (March 31, 2025: NIL) of Rs 100/- each Shares of J.C Textiles Pvt Ltd	-	-
15598504* (March 31, 2025: NIL) of Rs 10/- each Shares of Greentech Mega Food Park Ltd	1,639.40	-
49335* (March 31, 2025: NIL) of Rs 10/- each Shares of MKJ Manufacturing Pvt Ltd	378.31	-
In Other entities		
384750 (March 31, 2025: 384750,) of Rs 10/- each Greenwings Innovative Finance Pvt Ltd	54.44	49.63
407000* (March 31, 2025: Nil) of Rs 10/- each Parsee Leasing & Finvest Ltd	400.37	-
1975000* (March 31, 2025: Nil) of Rs 10/- each Vinsan Credit & Securties Ltd	1,430.69	-
3* (March 31, 2025: Nil) of Rs 10/- Hi Print Electromack Pvt Ltd	0.52	-
583891* (March 31, 2025: Nil) of Rs 10/- Genus Innovtion Ltd	2,091.50	-
300000* (March 31, 2025: Nil) of Rs 10/- Professional Fasion & Management Pvt Ltd	-	-
385* (March 31, 2025: Nil) of Rs 10/- Sukhvarsha Distributors Pvt Ltd	0.39	-
3908000* (March 31, 2025: Nil) of Rs 10/- Genus Aparels Ltd	416.20	-
	8,073.44	**3,017.44**
Investment in Preference shares (Unquoted) (at amortised cost)		
1140000 (March 31, 2025: 1140000) 5% Non Cumulative Redeemable Preference Shares of Rs 10/- each of Genus Apparels Ltd.	74.09	114.00
NIL* (March 31, 2025: 1000000) 9% Non Cumulative Redeemable Preference Shares of Rs 100/- each of Yajur Commodities Ltd.	-	1,000.00
1500000* (March 31, 2025: Nil) 7% Non Cumulative Redeemable Preference Shares of Rs 100/- each of Genus Paper & Boards Ltd.	974.90	-
800000* (March 31, 2025: Nil) 0% Redeemable (OCPS) Preference Shares of Rs 100/- each of Genus Paper & Coke Ltd.	581.43	-
2873560* (March 31, 2025:Nil) 0.1% Optionally Redeemable Preference Shares of Rs 100/- each of Hi- Print Electromack Pvt Ltd.	1,205.40	-
26350* (March 31, 2025: Nil) 6% Cumulative Non-Convertible Redeemable Preference Shares of Rs 100/- each of Hi- Print Electromack Pvt Ltd.	7.89	-
441100* (March 31, 2025: Nil) 6% Non Cumulative Non-Convertible Redeemable Preference Shares of Rs 100/- each of Hi- Print Electromack Pvt Ltd.	129.30	-
128650* (March 31, 2025: Nil) 6% Redeemable Cumulative Non-Convertible Preference Shares of Rs 100/- each of Genus International Commodities Ltd.	70.38	-
120900* (March 31, 2025: Nil) 6% Redeemable Non-Cumulative Non-Convertible Preference Shares of Rs 100/- each of Kailash Vidut & Ispat Ltd.	35.83	-
168000* (March 31, 2025: Nil) 6% Redeemable Non-Cumulative Non-Convertible Preference Shares of Rs 100/- each of Kailash Industries Ltd.	49.24	-
	3,128.45	**1,114.00**
	11,201.89	**4,131.44**

4 Loans

(Unsecured, considered good)

A) Non-current		
Loan and advances to related parties	2,329.92	-
Other loans and advances	9,323.92	-
Total	**11,653.83**	**-**

	March 31, 2026	March 31, 2025
B) Current		
Loan	-	-
Total	**-**	**-**

5 Non-current tax assets and current tax liabilities

	March 31, 2026	March 31, 2025
Non-current tax assets		
Advance Income tax (Net of provision for tax)		
	-	**-**
Current tax liabilities		
Provision for tax (net of advance tax payments)		
	-	**-**

6 Trade Receivables

	March 31, 2026	March 31, 2025
Considered good unsecured	650.50	-
Disputed Considered good unsecured	-	-
	650.50	**-**
Breakup of Trade Receivables		
Unsecured, considered good	650.50	-
Trade Receivables which have significant increase in credit Risk	-	-
Trade Receivables -Credit impaired	-	-
	650.50	**-**
Impairment allowances		
Credit impaired	-	-
	650.50	**-**

* Ageing analysis refer note no 29

7 Cash and Bank Balances

A) Cash and cash equivalents

	March 31, 2026	March 31, 2025
Current		
Balance with banks:		
On current accounts	75.03	1.15
On Deposits with original maturity of less than three months	18.74	-
Cash on hand	14.15	1.16
	107.92	**2.31**

B) FDR Balances

	March 31, 2026	March 31, 2025
Current		
On Deposits with original maturity more than three months	13.79	-
	13.79	**-**

Breakup of financial assets carried at amortised cost / fair value

	March 31, 2026	March 31, 2025
Investments	11,201.89	4,131.44
Loans	11,653.83	-
Cash and Bank balances	107.92	2.31
	22,963.64	**4,133.74**

GENUS PRIME INFRA LIMITED
CIN: L24117UP2000PLC032010
Near Moradabad Dharam Kanta, Kanth Road, Harthala, Moradabad-244001

Notes to the Standalone financial statements for the year ended March 31, 2026

8 Non-financial assets

(Unsecured, considered good)

A) Non-current

	March 31, 2026	March 31, 2025
Advances recoverable in cash or kind	2,945.62	
	2,945.62	**-**

B) Current

	March 31, 2026	March 31, 2025
Advances recoverable in cash or kind	15.58	0.26
Balance with statutory/government authorities	239.52	5.88
Advances	212.71	-
	467.81	**6.14**

9 Deferred Tax Liability

		March 31, 2026	March 31, 2025
Deferred tax liability arising on account of timing differences relating to:			
Impact on account of investment carried at FVTPL		-	-
Impact on account of investment carried at FVTOCI		754.09	816.83
	A	754.09	816.83
Deferred tax asset arising on account of timing differences relating to:			
Provision for bad and doubtful debts and expected Credit Loss		-	-
Impact on account of investment carried at amortised cost		444.59	62.74
Impact on account of Preference Shares carried at amortised cost			
Impact on account of Interest income on Preference Shares			
Impact on account of scheme of arrangement		711.10	
MAT credit entitlement		-	-
	B	1,155.69	62.74
	(A-B)	**(401.60)**	**754.09**

10(A) Equity share capital

	March 31, 2026	March 31, 2025
Authorised		
3,00,00,000 (March 31, 2025: 3,00,00,000) Equity Share of Rs. 2/- each	600.00	600.00
3,00,000 0% Redeemable Preference shares of Rs. 100/- each	300.00	300.00
	-	-
Issued, subscribed and fully paid-up shares	**-**	**-**
1,49,26,440 (March 31, 2025: 1,49,26,440) Equity Shares of Rs. 2/-each	298.53	298.53
NIL (1,00,000) 0% Redeemable Preference shares of Rs. 100/- each*	-	100.00
	298.53	**398.53**

a. Reconciliation of the shares outstanding at the beginning and at the end of the year.

Equity shares	**March 31, 2026**		**March 31, 2025**	
	Numbers	**Value**	**Numbers**	**Value**
At the beginning of the year	14,926,440	298.53	14,926,440	298.53
Issued during the year	-	-	-	-
Outstanding at the end of the year	**14,926,440**	**298.53**	**14,926,440**	**298.53**

0% Redeemable Preference shares	**March 31, 2026**		**March 31, 2025**	
	Numbers	**Value**	**Numbers**	**Value**
At the beginning of the year	100,000	100.00	100,000	100.00
Issued during the year	-	-	-	-
Outstanding at the end of the year	**100,000**	**100.00**	**100,000**	**100.00**
Less : Disclosed in Other Current Liabilities	**100,000**	**100.00**	**-**	**-**
Net	**-**	**-**	**100,000**	**100.00**

b. *Note :

The Company is in the process of approaching and reconciling the details of preference shareholders for redemption of preference shares which have become due for redemption. Pending completion of the process, the said preference shares continue to be disclosed under “Other Financial Liabilities” head in the financial statements in accordance with the requirements of Ind AS 32 “Financial Instruments: Presentation”.

GENUS PRIME INFRA LIMITED
CIN: L24117UP2000PLC032010
Near Moradabad Dharam Kanta, Kanth Road, Harthala, Moradabad-244001

Notes to the Standalone financial statements for the year ended March 31, 2026

c. Terms / rights attached to equity shares

The Company has only one class of equity shares having a par value of Re.2 per share. Each holder of equity shares is entitled to one vote per share. The Company declares and pays divided in Indian Rupees. The dividend proposed by the board of directors is subject to approval of Shareholders in Annual General Meeting. In the event of liquidation of the Company, the holders of equity shares will be entitled to receive remaining assets of the Company, after distribution of all preferential amounts. The distribution will be in proportion to the number of equity shares held by the shareholders.

d. Terms / rights attached to preference shares

The face value of each preference share is Rs. 100. The shares shall have same voting rights applicable to the preference shares under the Companies Act, 2013. In the event of liquidation of the Company, the holder is entitled to receive in priority to all equity shares, amount equal to total of paid up capital.

e. Details of shareholders holding more than 5% equity shares in the Company

		March 31, 2026		March 31, 2025	
		Numbers	% holding	Numbers	% holding
1	Rajendra Agarwal	4,367,782	29.26%	4,367,782	29.26%
2	Jitendra Agarwal	3,434,221	23.01%	3,434,221	23.01%
3	Amit Kumar Agarwal	3,387,520	22.69%	3,387,520	22.69%

f. Details of shareholders holding more than 5% in 0% Redeemable Preference shares in the Company

		March 31, 2026		March 31, 2025	
		Numbers	% holding	Numbers	% holding
1	Namo Resorts Private Limited/Opal Buildwell Pvt.Ltd.	10,000	10.00%	10,000	10.00%
2	Webnet Systems India Private Limited	10,000	10.00%	10,000	10.00%
3	Rahul Finlease Private Limited	10,000	10.00%	10,000	10.00%
4	Polo Leasing & Finance Private Limited	10,000	10.00%	10,000	10.00%
5	Rajkar Electronics & Electricals Private Limited	10,000	10.00%	10,000	10.00%
6	Sears Exim Private Limited	10,000	10.00%	10,000	10.00%
7	Panchvatti International Private Limited	10,000	10.00%	10,000	10.00%
8	Sharda India Private Limited	10,000	10.00%	10,000	10.00%
9	Upper India Sugar Mills Private Limited	10,000	10.00%	10,000	10.00%
10	Ria Marketing Services Private Limited	5,000	5.00%	5,000	5.00%
11	Nepostal India Pvt Ltd/Quadient Solutions India Pvt.Ltd.	5,000	5.00%	5,000	5.00%

*The Company is in the process of approaching and reconciling the details of preference shareholders for redemption of preference shares which have become due for redemption. Pending completion of the process, the said preference shares continue to be disclosed under “Other Financial Liabilities” head in the financial statements in accordance with the requirements of Ind AS 32 “Financial Instruments: Presentation”.

g. Detail of Promoters Shareholding

Equity Shares of Rs. 2 Each		As At 31-03-2026				
S. No.	Promoter Name	No. of Shares at the Beginning of the year	Changes during the year	No. of Shares at the end of the year	% of Total Shares	% Change during the year
1	AMIT KUMAR AGARWAL	3387520	-	3387520	22.69%	-
2	RAJENDRA AGARWAL	4367782	-	4367782	29.26%	-
3	JITENDRA AGARWAL	3434221	-	3434221	23.01%	-
	Total	**11189523**		**11189523**		

Equity Shares of Rs. 2 Each		As At 31-03-2025				
S. No.	Promoter Name	No. of Shares at the Beginning of the year	Changes during the year	No. of Shares at the end of the year	% of Total Shares	% Change during the year
1	AMIT KUMAR AGARWAL	3387520	-	3387520	22.69%	-
2	RAJENDRA AGARWAL	4367782	-	4367782	29.26%	-
3	JITENDRA AGARWAL	3434221	-	3434221	23.01%	-
	Total	**11189523**		**11189523**		

10(B) Share Capital Pending Allotment

	March 31, 2026	March 31, 2025
Equity Share Capital to be alloted for shareholders of Genus Power Infrastructure Ltd (304659786/6*2)	1,015.53	-
Equity Share Capital to be alloted for shareholders of Yajur Commodities Ltd (20456857/5*3*2)	245.48	-
Preference Share Capital to be alloted for shareholders of Yajur Commodities Ltd	2,288.00	-
	3,549.02	**-**

11 Other Equity

	March 31, 2026	March 31, 2025
General Reserve	41.70	41.70
Capital Reserve	14,434.03	-
Secutities Premium	6,294.75	8.53
Retained earnings	1,098.16	(268.27)
Equity Instrument through OCI	(1,248.46)	2,115.26
	20,620.18	**1,897.22**

The movement in balance of other equity is as follows:

	March 31, 2026	March 31, 2025
General Reserve		
As per last balance sheet	41.70	41.70
Add: Additions during the year	-	-
Closing balance	**41.70**	**41.70**
Capital Reserve		
As per last balance sheet		-
Add: Additions on account of Scheme of arrangement	13,969.16	-
Add: land Fair Value Impact	464.88	
Closing balance	**14,434.03**	**-**
Secutities Premium		
As per last balance sheet	8.53	8.53
Add: Additions during the year	6,286.22	-
Closing balance	**6,294.75**	**8.53**
Retained earnings		
Balance as per last financial statements	(268.27)	(264.39)
Add: Profit for the year	579.47	(3.87)
Less: Additions on account of Scheme of arrangement	(31.00)	-
Add: Additions on account of Scheme of arrangement	817.95	-
Net surplus in the statement of profit and loss	**1,098.16**	**(268.27)**
Equity Instrument through OCI		
As per last balance sheet	2,115.26	2,293.82
Add: Additions during the year	(2,529.28)	(178.56)
Less: Additions/Deletions on account of Scheme of arrangement	(865.43)	-
Add: Additions on account of Scheme of arrangement	31.00	-
Closing balance	**(1,248.46)**	**2,115.26**
	20,620.18	**1,897.22**

12 Borrowings

A) Non Current borrowings

	March 31, 2026	March 31, 2025
From Banks (secured)		
Term loans	-	-
Other loans (unsecured)		
From Companies- Related	3,519.52	1,085.00
TOTAL	**3,519.52**	**1,085.00**

B) Current borrowings

	March 31, 2026	March 31, 2025
Current Maturities of Non Current borrowings		
From Banks (secured)		
Term loans	-	-
Other loans (unsecured)		
From Companies		
	-	-
Less : Current maturity of Long term borrowings	-	-
TOTAL	-	-
The above amount includes:		
Secured borrowings	-	-
Unsecured borrowings	-	-

13 Trade payables

	March 31, 2026	March 31, 2025
Trade payables (Refer note …. for details of dues to micro and small enterprises)		
- Total outstanding dues of micro and small enterprises	-	-
- Total outstanding dues of creditors other than micro and small enterprises	183.38	
for detailed ageing analysis refer note 28	**183.38**	-

14 Other liabilities

Current

	March 31, 2026	March 31, 2025
Preference share capital due for redemption*	100.00	-
Expenses Payable	2.58	5.03
	102.58	**5.03**
Breakup of financial liabilities carried at amortised cost		
	March 31, 2026	**March 31, 2025**
Borrowing		
Other liabilites		-
	-	-

*** for detail Refer Note 10-b**

Non Current

	-	-
Preference share capital due for redemption*	-	-
Expenses Payable	-	-
	-	-
Breakup of financial liabilities carried at amortised cost		
	-	-
Borrowing		
Other liabilites		-
	-	-

15 Non-financial liabilities

	March 31, 2026	March 31, 2025
Statutory liabilities	7.29	0.02
	7.29	**0.02**

16 Revenue from Operations

Particulars	March 31, 2026	March 31, 2025
Sale of products	-	-
Interest Income	414.41	-
Commission Income	2.36	19.26
	416.77	**19.26**
Revenue by Geography		
In India	**416.77**	**19.26**
Outside India		-
Timing of Revenue recognition		
Goods Transferred at a point in time	**416.77**	**19.26**

GENUS PRIME INFRA LIMITED
CIN: L24117UP2000PLC032010
Near Moradabad Dharam Kanta, Kanth Road, Harthala, Moradabad-244001

Notes to the Standalone financial statements for the year ended March 31, 2026

17 Other income

Particulars	March 31, 2026	March 31, 2025
Other non-operating income		
Interest on I.Tax Refund	0.04	0.03
Interest on FDR's	2.92	-
Interest on Preference Shares at fair value through P&L (net)	258.31	-
Profit on Sale of Fixed Assets	1.12	-
Profit on Sale of Shares	30.62	-
	293.02	**0.03**

18 Employees Benefit Expenses

Particulars	March 31, 2026	March 31, 2025
Salaries, wages and bonus	16.02	12.47
Contribution to provident and other funds	0.02	-
	16.04	**12.47**

19 Other Expenses

	March 31, 2026	March 31, 2025
Adminstrative Expenses		
Listing expenses	17.89	6.02
Demat Expenses	0.01	0.01
ROC Filling fee	0.18	0.05
Printing and Stationary	0.04	0.02
Advertisement and Publicity	1.12	1.16
Travelling Expenses	0.18	0.03
Legal and Professioanl Expenses	6.25	2.49
Auditors' Remuneration - (Audit Fee)	0.71	0.71
Telephone Expenses	0.03	0.02
Rates & Taxes	6.70	-
Rent	0.30	-
Interest for late payment	0.02	-
Interest on GST late payment	0.04	-
Website Development Expenses	0.11	0.11
Software Expenses	0.29	0.04
Rounded Off	0.00	-
Office expenses	0.04	-
Insurance expenses	0.22	-
Electricity expenses	0.02	-
Building repair & maint.	0.31	-
Vehicle repair & maintenance	0.24	-
Miscellaneous Expenses	0.09	0.04
	34.78	**10.69**
Details of Auditors' Remuneration are as follows:		
Statutory Auditors:		
Audit Fees	**0.60**	0.60
Reimbursement of expenses	**0.11**	0.11
	0.71	**0.71**

20 Finance Cost

Statutory Auditors:	March 31, 2026	March 31, 2025
Interest Paid to Others	70.63	-
Bank charges	0.32	0.00
	70.95	**0.00**

21 Depreciation & Amortisation Expenses

Statutory Auditors:	March 31, 2026	March 31, 2025
Depreciation on property plant & equipment	8.56	-
Depreciation on right to use assets	-	-
	8.56	**-**

22 Tax Expenses

(a) Tax charge

	March 31, 2026	March 31, 2025
The Major component of income tax expenses are as follows:		
Current Income tax:		
Current income tax charges	-	-
Adjustment in respect of current income tax of previous years	-	-
Deferred tax:		
Relating to origination and reversal of temporary differences	-	-
Income tax expenses reported in the statement of profit or loss	**-**	**-**

OCI Section

Deferred tax related to items recognised in OCI during the year:

	March 31, 2026	March 31, 2025
Items that will be reclassified to profit or loss		
Items that will not be reclassified to profit or loss	(2,529.28)	(178.56)
Income tax charged to OCI	**(2,529.28)**	**(178.56)**

(b) Reconciliation of effective tax rate:

	March 31, 2026	March 31, 2025
Profit before tax (A)	579.47	(3.87)
Enacted tax rate in India (B)	25.1680%	25.1680%
Expected Tax Expenses (C= A*B)	145.84	-
Actual Tax expense (net of taxes of earlier years)	-	-
Difference (Note A)	**145.84**	**-**

Note A :Reconciliation of difference of effective tax	March 31, 2026	March 31, 2025
Other than temporary difference		
Expenses Disallowed under Income Tax Act, 1961	-	-
On accumulated losses & unabsorbed depreciation due to merger	145.84	-
	145.84	**-**

23 Other Comprehensive Income (OCI)

The disaggregation of changes to OCI by each type of reserve in equity is shown as below:

	March 31, 2026	March 31, 2025
Remeasurement of Financial assets	(2,973.88)	(241.30)
Tax on same	444.59	62.74
Total	**(2,529.28)**	**(178.56)**

24 Earnings per equity share

	March 31, 2026	March 31, 2025
The following reflects the profit and share data used in the basic and diluted EPS computations:		
Profit available for equity shareholders	579.47	(3.87)
Weighted average number of equity shares in computing basic EPS	725.25	149.26
Face value of each equity share (Rs.)	2.00	2.00
Earnings per equity share: Basic and Diluted (Rs.)	0.80	(0.03)

25 Contingent Liability

	March 31, 2026	March 31, 2025
Corporate Gurantee to Bank for securing the credit facilities of Others	150.00	150.00
Claims arising from disputes not acknowledged as debts - indirect taxes (excise duty, sales tax, custom duty, service tax and GST) net of deposits	1442.76	-
Claims arising from disputes not acknowledged as debts - direct taxes (net of deposits)	139.86	-
Total	**1,732.62**	**150.00**

26 Ratio Analysis

Particulars	March 31, 2026	March 31, 2025	Variance in %	Remarks (if variance is more than 25%
(a) Current Ratio,	4.23	1.67	152.75%	Increase due to increase in current Assets
(b) Debt-Equity Ratio,	0.17	0.49	-65.95%	Decrease due to increase in net worth
(c) Debt Service Coverage Ratio,	-	-	-	
(d) Return on Equity Ratio,	-	-	-	
(e) Inventory turnover ratio,	N.A.	N.A.	-	
(f) Trade Receivables turnover ratio,	0.64	N.A.	-	
(g) Trade payables turnover ratio,	N.A.	N.A.	-	
(h) Net capital turnover ratio,	0.02	0.01	94.98%	Increase due to increase in profit
(i) Net profit ratio,	1.39	(0.20)	-791.23%	Increase due to increase in profit
(j) Return on Capital employed,	-	-		
(k) Return on investment.	-	-		

Formulae used for above calculation

Particulars	Numerator	Denominator
Current ratio	Current Assets	Current Liabilities
Debt- Equity Ratio	Total Debt	Shareholder's Equity
Debt Service Coverage ratio	Earnings for debt service = Net profit	Debt service = Interest & Lease Payments + Principal
Return on Equity ratio	Net Profits after taxes	Average Shareholder's Equity
Inventory Turnover ratio	Cost of goods sold	Average Inventory
Trade Receivable Turnover Ratio	Net credit sales = Gross credit sales -	Average Trade Receivable
Trade Payable Turnover Ratio	Net credit purchases = Gross credit	Average Trade Payables
Net Capital Turnover Ratio	Net sales = Total sales - sales return	Working capital = Current assets – Current liabilities
Net Profit ratio	Net Profit	Net sales = Total sales - sales return
Return on Capital Employed	Earnings before interest and taxes	Capital Employed
Return on Investment	Interest (Finance Income)	Investment

27 Maintenance & operating effectiveness of Audit Trail feature

The Company maintain its books of Acoounts electronically on servers located in India. However, it has performed backup of its books of Accounts on a daily Basis as required under law.

The company has used accounting software for maintaining its books of accounts which has a feature of recording audit trail (edit log) facility and same has operated throughout the year for all relevant transactions recorded in the software. Further no instances of the audit trail feature being tempered with was noted. Further the company has preserved the audit trail from the date of enabling features in the accounting software.

28 Additional Disclosure on account of amandment in schedule III of the Companies Act, 2013

(i) The Company does not have any **Benami property**, where any proceeding has been Initiated or pending against the Group for holding any Benami Property under Benami Transactions (Prohibition) act,1988.

(ii) The Company has not been declared **wilful defaulter** by any bank or financial institution or government or any government authority in accordance with the guidelines on wilful defaulters issued by the RBI.

(iii) The Company does not have any transactions with companies **struck off** under section 248 of the Companies act, 2013

(iv) The Company does not have any **charges** or satisfaction which is yet to be registered with **ROC** beyond the statutory period.

(v) **Where the Scheme of Arrangements has been approved by the Competent Authority in terms of sections 230 to 237 of the Companies Act, 2013**, the company shall **disclose that the effect of such Scheme** of Arrangements have been accounted for in the books of account of the Company in accordance with the Scheme and in accordance with accounting standards and any deviation in this regard shall be explained.

(vi) The Company **has not advanced or loaned or Invested funds** to any other person(s) or entity (ies), including foreign entities (Intermediaries) with the understanding that the Intermediary shall:

(a) directly or indirectly lend or invest in other persons or entities Identified in any manner whatsoever by or on behalf of the company (Ultimate Beneficiaries) or

(b) provide any guarantee, security or the like to or on behalf of the Ultimate Beneficiaries

(vii) The Company **has not received any fund from any person(**s) or entity(ies), including **foreign entities** (Funding Party) with the understanding (whether recorded in writing or otherwise) that the Group shall:

(a) directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party (Ultimate Beneficiaries) or

(b) provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries

(viii) The Company has not any such transaction which is **not recorded** in the books of accounts that **has been surrendered or disclosed as income** during the year in the tax assessments under the Income Tax Act, 1961 (such as, search or survey or any other relevant provisions of the Income Tax Act, 1961.

(ix) The Company is covered under section 135 of the Companies act, 2013. The required disclosure details of Corporate Social Responsibility is as under

S. No.	Particulars	March 31, 2026	March 31, 2025
(a)	amount required to be spent by the company during the year,	-	-
(b)	amount of expenditure incurred,	-	-
(c)	shortfall at the end of the year,	-	-
(d)	total of previous years shortfall,	-	-
(e)	reason for shortfall,	-	-

(x) The Company has not traded or Invested in **Crypto currency** or Virtual Currency during the financial year.

29 Related party disclosures

Names of related parties and description of relationship

Relationship	Name of the company	% age of holding
Subsidiaries:	**Foreign**	
	Maple Natural Resources	100.00%
	P T Maple Natural Resources	100.00%
	Gulf Guar Gum Company LLC SFZ.	80.00%
	Indian	
	Ganpati Global Pvt.Ltd.	100.00%
Assoiciates:	MKJ Manufacturing Pvt Ltd	50.00%
	J.C Textiles Pvt Limited	36.32%
	Greentech Mega Food Park Ltd	26.00%
Enterprises in the control of the Management	Genus International Commodities Ltd	
	Genus Apparels Ltd	
	Kailash Industries Limited	
	Virtous Mining Ltd	
	Virtous infra Ltd	
	Yajur Comtrade Pvt Ltd.	
	Genus Paper & Coke Ltd.	
	Hi-Print Electromack Pvt Ltd	
	Kailash Vidyut & Ispat Limited	
Key managerial personnel	Amit Agarwal — WTD & CEO	
	Hukam Singh — CFO	
	Jeevan Kumar — Company Secretary	
Independent and Non Executive Directors	Anu Sharma	
	Udit Agarwal	
Non Independent and Non Executive Directors	Simple Agarwal	

Transactions with related parties

Particulars	March 31, 2026	March 31, 2025
Enterprises in the control of the Management		
Maple Natural Resources		
Balance recivables (Debtors)	2,945.62	-
Closing Balance of Investment	795.16	-
Gulf Guar Gum Company LLC SFZ.		
Balance recivables (Loan)	85.79	-

Notes to the Standalone financial statements for the year ended March 31, 2026

Ganpati Global Pvt.Ltd.		
Loan Given	11.10	
Balance recivables (Loan)	408.54	-
Closing Balance of Investment	746.37	-
MKJ Manufacturing Pvt Ltd		
Closing Balance of Investment	600.00	-
J.C Textiles Pvt Limited		
Closing Balance of Investment	86.00	-
Greentech Mega Food Park Ltd		
Investment made during the year	103.99	
Closing Balance of Investment	1,580.27	-
Genus International Commodities Ltd		
Balance payable (Loan)	40.00	40.00
Kailash Industries Limited		
Balance recivables (Loan)	86.47	-
Virtous Mining Ltd		
Loan Given	1.50	
Balance recivables (Loan)	6.50	-
Hi-Print Electromack Pvt Ltd		
Closing Balance of Investment	3,085.45	
Kailash Vidyut & Ispat Limited		
Balance recivables (Loan)	810.50	-
Simple Agarwal		
Loan Taken	578.00	
Balance payable (Loan)	578.00	-
Kailash Chnadra Agarwal		
Loan Paid	39.26	
Balance payable (Loan)	60.74	-
Kailash Coal & Coke Co.Ltd.		
Loan Paid	572.00	
Balance payable (Loan)	353.14	-
Yajur Comtrade Pvt.Ltd.		
Loan Taken	314.00	
Loan Paid	339.50	
Balance payable (Loan)	425.30	-
Virtous Infra Limited		
Loan Paid	6.10	
Balance recivables (Loan)	436.03	-
Genus Paper & Coke Limited		
Loan Taken	295.50	
Loan Paid	201.10	
Balance payable (Loan)	345.08	-
Kailash Enterprises		
Balance recivables (Loan)	151.00	-
Key managerial personnel		
Mr. Hukam Singh		
Salary Paid	8.08	8.04
Mr. Jeevan Kumar		
Salary Paid	4.45	4.39

Notes to the Standalone financial statements for the year ended March 31, 2026
(All amounts are in Indian Rupees in lacs except share data and unless otherwise stated)

30 **Current Financial Liabilities: Trade Payables**

Particulars	Outstanding from due date of payment as on 31-03-2026				
	Less than 1 year	1-2 years	2-3 years	More than 3 years	Total
(i)MSME	-	-	-	-	**-**
(ii)Others		-	(74.86)	258.24	**183.38**
(iii) Disputed dues – MSME	-	-	-	-	**-**
(iv) Disputed dues - Others	-	-	-	-	**-**

Particulars	Outstanding from due date of payment as on 31-03-2025				
	Less than 1 year	1-2 years	2-3 years	More than 3 years	Total
(i)MSME	-	-	-	-	**-**
(ii)Others		-	-		**-**
(iii) Disputed dues – MSME	-	-	-	-	**-**
(iv) Disputed dues - Others	-	-	-	-	**-**

Annexure 2

31 **Current Financial Assets: Trade Receivables**

Particulars	Outstanding for following periods from due date of payment as on 31-03-2026					
	Less than 6 months	6 months -1 year	1-2 years	2-3 years	More than 3 years	Total
(i) Undisputed Trade receivables – considered good	-	-	-	-	109.72	**109.72**
(ii) Undisputed Trade Receivables – which have significant increase in credit risk	-	-	-	-	-	**-**
(iii) Undisputed Trade Receivables – credit impaired	-	-	-	-	-	**-**
(iv) Disputed Trade Receivables–considered good	-	-	-	-	540.78	**540.78**
(v) Disputed Trade Receivables – which have significant increase in credit risk	-	-	-	-	-	**-**
(vi) Disputed Trade Receivables – credit impaired	-	-	-	-	-	**-**

Particulars	Outstanding for following periods from due date of payment as on 31-03-2025					
	Less than 6 months	6 months -1 year	1-2 years	2-3 years	More than 3 years	Total
(i) Undisputed Trade receivables – considered good				-		**-**
(ii) Undisputed Trade Receivables – which have significant increase in credit risk	-	-	-	-		**-**
(iii) Undisputed Trade Receivables – credit impaired	-	-	-	-		**-**
(iv) Disputed Trade Receivables–considered good	-	-	-	-		**-**
(v) Disputed Trade Receivables – which have significant increase in credit risk	-	-	-	-	-	**-**
(vi) Disputed Trade Receivables – credit impaired	-	-	-	-	-	**-**

32 Disclosure required under section 186 (4) of the Companies Act, 2013

Included below are particulars of loans and advance & Investment made are as required to be disclosed by section 186 (4) of Companies Act, 2013:

Particulars		Nature	Rate of Interest	March 31, 2026	March 31, 2025
A.G.Organica Pvt.Ltd.		Loan		800.00	-
Anannya City Homes Estate Pvt Ltd		Loan		500.00	-
Artline Vinimay Pvt.Ltd.		Loan		1,297.20	-
Ayatti Minearls		Loan		21.00	-
Bhupender Singh		Loan		5.00	-
Bull Mining Pvt Ltd		Loan		112.00	-
Chetna Apparels Pvt Ltd		Loan		835.56	-
Gauri Agarwal		Loan		10.00	-
Genus Consortium		Loan		805.49	-
Genus Paper & Coke Ltd.		Loan		345.08	-
GRD Trucks Pvt Ltd		Loan		10.00	-
India Coke and Power Pvt.Ltd.		Loan		0.00	-
Jai Ambey Indochem Pvt Ltd		Loan		50.00	-
JAY IRON AND STEELS LTD		Loan		14.92	-
Kailash Enterprises		Loan		151.00	-
Kailash Industries Ltd		Loan		86.47	-
Kailash Vidyut & Ispat Limited		Loan		810.50	-
Kalinga Paints & Chemicals Ind Ltd		Loan		5.00	-
Kamal Mehta		Loan		0.53	-
KRMG Agro Farms Private Limited		Loan		2,253.50	-
MANJU SARAF		Loan		649.12	-
Megha Singh		Loan		5.00	-
MM Enterprises		Loan		500.00	-
MURARILAL SARAF		Loan		580.96	-
PEYUSH KANT		Loan		50.00	-
SHREE SALASAR CASTING PVT LTD		Loan		51.67	-
Sita Nivas Pvt.Ltd.		Loan		756.97	-
Udit Agarwal		Loan		10.00	-
Virtous Mining Ltd.		Loan		6.50	-
Virtuous Infra Ltd.		Loan		436.04	-
SUBSIDIARY					
Ganpati Global Pvt. Ltd.		Loan		408.54	-
Gulf Gaur Gum Company Ltd.		Loan		85.79	-
				11,653.83	
Investment made in pursuance of Scheme of arrnagements (Refer note 31)					
Maple Natural Resources Pte. Ltd, Singapore*	Foreign Subsidiary	Investment		795.16	-
P T Maple Natural Resources	Foreign Subsidiary	Investment		-	-
Gulf Guar Gum Company LLC SFZ.	Foreign Subsidiary	Investment		2,863.66	-
Ganpati Global Private Ltd.	Subsidiary	Investment		746.37	-
MKJ Manufacturing Pvt Ltd	Associates	Investment		600.00	-
Greentech Mega Food Park Ltd	Associates	Investment		1,580.27	-
J.C Textiles Pvt Limited	Associates	Investment		86.00	-
Parsee Leasing & Finvest Ltd		Investment		392.47	-
Vinsan Credit & Securities Ltd		Investment		1,323.25	-
Hi-Print Electromack Pvt Ltd		Investment		3,085.45	-
Genus Innovation Ltd		Investment		387.02	-
Professional Fashion & Management Pvt Ltd		Investment		30.00	-
Sukhvarsha Distributors Pvt Ltd		Investment		0.39	-
Genus Apparels Ltd		Investment		934.68	-
Yajur Commodities Ltd		Investment		-	1,000.00
Genus Paper & Boards Ltd		Investment		1,500.00	-
Genus Paper & Coke Ltd		Investment		894.60	-
Genus International Commodities Ltd		Investment		128.65	-
Kailash Industries Limited		Investment		168.00	-
Kailash Vidyut & Ispat Limited		Investment		120.90	-
				15,636.87	1,000.00

33 **Disclosure pursuant to the Scheme of Arrangement as per NCLT Order.**

The Hon'ble National Company Law Tribunal, Allahabad Bench ("NCLT"), vide its order dated April 24, 2025, approved the Scheme of Arrangement involving demerger of Genus Power Infrastructures Limited and merger of Sansar Infrastructures Private Limited, Sunima Trading Private Limited and Star Vanijya Private Limited, being wholly owned subsidiaries, with the Company. Further, the merger of Yajur Commodities Limited became effective upon filing of Form INC-28 on June 07, 2025. Accordingly, the Scheme has been given effect in these financial statement from the respective effective dates in accordance with the approved Scheme and applicable accounting standards.

Pursuant to the Scheme, issuance of shares as consideration for the merger is pending being allotment date 10th April 2026, due to completion of certain legal and regulatory formalities.

Further, consequent to issuance of ESOPs/ESARPs by the demerged company, namely Genus Power Infrastructures Limited, during the period between the effective date and the record date, the Company is required to issue additional 1,21,949 fully paid-up equity shares of Rs. 2 each aggregating to Rs. 2.44 lakhs, over and above the original consideration determined under the Scheme on April 24, 2025. The consequential accounting impact arising therefrom has been recognised under Capital

34 a) The major classes of assets and liabilities of demerged business classified as held for distribution and book value of assets and liabilities transferred as on effective date of scheme are presented below:

Particulars	April 24, 2025
ASSETS	
Non-current assets	
Property, plant and equipment	592.04
Financial assets	-
Investments	21,267.16
Trade Receivables	540.78
Non Financial Assets	554.60
Deferred tax assets (net)	184.61
Total non-current assets	**23,139.19**
Current assets	
Financial assets	-
Loans	12,546.22
Cash and Cash Equivalents	56.46
Other Financial Assets	442.94
Trade Receivables	2,918.38
Other Non Financial Assets	0.09
Total current assets	**15,964.10**
TOTAL ASSETS	**39,103.29**
LIABILITIES	
Equity Share Capital	12,647.31
Other Equity	
Fair Value through OCI	(1,764.97)
Amalgamation Adjustment Account	-
Securities Premium Account	7,420.95
Retained Earning	817.95
Depreciation Reserve	208.15
Capital Reserve	15,443.06
Equity Share Capital pending for Allotment	1,013.09
Total Equity	**35,785.54**
Non-current liabilities	
Financial Liabilities	
Borrowings	1,077.53
Deferred tax liabilities (net)	(751.19)
Total Non Current Liabilities	**326.34**
Current Liabilities	
Financial Liabilites	-
Borrowings	2,965.38
Trade Payable	17.93
Other Currrent Liabilities	8.09
Total Current Liabilites	**2,991.40**
TOTAL LIABILITIES	**39,103.29**

35 **Imlementaion of New Labour Laws**

On November 21, 2025, the Government of India notified four new labour codes (the Code on Wages, 2019, the Code on Social Security, 2020, the Industrials Relations Code, 2020 and the Occupational Safety, Health and Working Conditions Code, 2020) consolidating 29 existing labour laws. The Ministry of Labour and Employment published draft Central Rules and FAQs to enable assesment of financial impact due to change in regulations.
Based on the evaluation of existing contractual arrangements and legal position as on the reporting date, management believes that no provision is required to be made. The Company continues to monitor regulatory developments pertaining to implementation of the Labour Codes, including the Code on Social Security, 2020."

36 **Capital Management**

For the purpose of the Company's capital management, capital includes issued equity capital and all other equity reserves attributable to the equity holders. The primary objective of the Company's capital management is to maximise the shareholder value and keep the debt equity ratio within acceptable range. The Company manages its capital structure and makes adjustments in light of changes in economic conditions and the requirements of the financial covenants. To maintain or adjust the capital structure, the Company may adjust the dividend payment to shareholders, return capital to shareholders and issue new shares.

Particulars	March 31, 2026	March 31, 2025
Borrowings	3,519.52	1,085.00
Less: Cash and Bank balances	107.92	2.31
Net Debt (A)	3,411.60	1,082.69
Equity	24,467.73	2,295.75
Total Capital (B)	24,467.73	2,295.75
Total of Capital and Net Debt C=(A+B)	27,879.33	3,378.44
Gearing Ratio	12.24%	32.05%

37 **Fair values**

The fair value of the financial assets and liabilities approximates their carrying amounts as at the balance sheet date.

Fair value hierarchy

The following table provides the fair value measurement

Quantitative disclosures fair value measurement hierarchy of assets as at March 31, 2026

	Valuation technique	March 31, 2026	March 31, 2025
Assets measured at fair value			
Investment in equity shares (Unquoted)-measured at FVTOCI	Level 3	11,201.89	4,131.44

Reconciliation of fair value measurement of unquoted shares classified as FVTOCI assets (Level 3) :

Particulars	March 31, 2026	March 31, 2025
Opening	4,131.44	4,372.74
Re-measurement gain/(loss) recognised in OCI	(4,473.47)	(241.30)
Received on account of Scheme of arrangement (refer note 31)	15,511.74	-
Cancellation on account of Scheme of arrangement (refer note 31)	(3,967.81)	-
Closing	**11,201.88**	**4,131.44**

Measurement of fair value - valuation techniques

The following table shows the valuation techniques used in measuring Level 3 fair values for assets and liabilities carried at fair value

Type	Valuation Technique
Investment in securities (Unquoted)	The fair value is determined using discounted cash flow of future projections of cash flow to be generated by the Company.

Description of significant unobservable inputs to valuation

Since the assumption is not taken by the valuer while valuing investment for some of the companies which have a material impact on valuation of investment, hence sensitivity analysis has not been given.

As per our report of even date
For Jethani & Associates
ICAI Firm Regn. No. 010749C
Chartered Accountants

CA Umesh Kumar Jethani
Partner

Place : Jaipur
Date:May 30, 2026

For and on behalf of the Board of Directors of
Genus Prime Infra Limited

Amit Agarwal	**Simple Agarwal**
WTD and CEO	Director
DIN: 00016133	DIN: 03072646
Hukam Singh	**Jeevan Kumar**
CFO	Company Secretary

Place : Moradabad
Date:May 30, 2026

INDEPENDENT AUDITOR'S REPORT

To the Members of
Genus Prime Infra Limited
Report on the Audit of the Consolidated Financial Statements

Opinion

We have audited the accompanying consolidated financial statements of Genus Prime Infra Limited (hereinafter referred to as "the Holding Company") and its wholly owned subsidiaries (the Holding Company and its subsidiaries together referred to as "the Group") comprising of the consolidated Balance Sheet as at March 31, 2026, the consolidated Statement of Profit and Loss, including other comprehensive income, the consolidated Cash Flow Statement and the consolidated Statement of Changes in Equity for the year then ended, and notes to the consolidated financial statements, including a summary of significant accounting policies and other explanatory information (hereinafter referred to as "the consolidated financial statements").

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 another auditor on separate financial statements and financial information of the subsidiaries, the aforesaid consolidated financial statements give the information required by the Companies Act, 2013 ("the Act") in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the consolidated state of affairs of the Group as at March 31, 2026, their consolidated loss including other comprehensive income, their consolidated cash flows and the consolidated statement of changes in equity for the year ended on that date.

Basis for Opinion

We conducted our audit of the consolidated financial statements in accordance with the Standards on Auditing (SAs), as specified under section 143(10) of the Act. Our responsibilities under those Standards are further described in the 'Auditor's Responsibilities for the Audit of the Consolidated Financial Statements' section of our report. We are independent of the Group 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 financial statements 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 we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the consolidated financial statements.

Emphasis of Matter

1. We draw our attention to Note 35 to the consolidated financial statement of the company, The Hon'ble National Company Law Tribunal, Allahabad Bench ("NCLT") has **approved** the scheme of arrangement vide its order dated April 24, 2025. The effective date i.e. 24th April, 2025 for Demerger of the Genus Power Infrastructures Limited and Merger of three Wholly owned subsidiary i.e. Sansar Infrastructures Private Limited, Sunima Trading Private Limited and Star Vanijya Private Limited. The effective date being filing of Form INC-28 i.e. 07th June, 2025 for Merger of Yajur Commodities Limited. Accordingly, the impact of the arrangement has been taken in the financial results.

   We draw our attention to the facts that Issue of Shares in consideration of the Merger is still pending due to certain legal and regulatory formalities. Further, record date for issuance of shares i.e. 06th February, 2026 has been already finalised. Further on account of issuance of ESOP/ESARP by the demerged company i.e Genus Power Infrastructures Limited in between effective date and record date, in consequences of the same, the company has to issue 121949 Nos. of Fully paid equity shares of Rs. 2 each aggregating to Rs. 2.44 Lakhs in addition to the

original consideration finalised on 24th April, 2025. Consequential impact of the same is accounted for in Capital Reserves.

2. We draw attention to Note 10A to the consolidated financial statement regarding preference shares which have become due for redemption. As explained therein, the Company is in the process of reconciling and approaching the concerned preference shareholders for effecting redemption. Pending completion of the process, such preference shares presented under "Other Current Liabilities".

3. We draw attention to Note 35 to the consolidated financial statement which describes the effect of the Scheme of Arrangement approved by the Hon'ble NCLT and effective during the year. Consequent to the merger of the erstwhile subsidiary with the Holding Company and inclusion of a new subsidiary in the Group, the consolidated financial results for the current period are not comparable with those of the corresponding period.

Our opinion is not modified in respect of above matters.

Key Audit Matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the consolidated financial statements for the financial year ended March 31, 2026. These matters were addressed in the context of our audit of the consolidated financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters. For each matter below, our description of how our audit addressed the matter is provided in that context.

We have determined the matters described below to be the key audit matters to be communicated in our report. We have fulfilled the responsibilities described in the Auditor's responsibilities for the audit of the consolidated financial statements section of our report, including in relation to these matters. Accordingly, our audit included the performance of procedures designed to respond to our assessment of the risks of material misstatement of the consolidated financial statements. The results of our audit procedures, including the procedures performed to address the matters below, provide the basis for our audit opinion on the accompanying consolidated financial statements.

Key audit matters	**How our audit addressed the key audit matter**
Assessment of the carrying value of unquoted equity instruments	
The impairment review of unquoted equity instruments in subsidiaries, associates and others with a carrying value of Rs. 6512.99 Lakhs, is considered to be a risk area due to the size of the balances as well as the judgmental nature of key assumptions, which may be subject to management override. The carrying value of such unquoted equity instruments is at risk of recoverability. The estimated recoverable amount is subjective due to the inherent uncertainty involved in forecasting and discounting future cash flows. Please refer Note No. 3 to the standalone financial statement.	Besides obtaining an understanding of Management's processes and controls with regard to testing the impairment of the unquoted equity instruments in subsidiaries Our procedures included the following: • Relied on external fair valuation experts to challenge management's underlying assumptions and appropriateness of the valuation model used; • Compared the Company's assumptions with comparable benchmarks in relation to key inputs such as long-term growth rates and discount rates; • Assessed the appropriateness of the forecast cash flows within the budgeted period based on their understanding of the business and sector experience; and • Considered historical forecasting accuracy, by comparing previously forecasted cash flows to actual results achieved.
Scheme of Arrangement for Merger and	**Our audit procedures included the following:**

Acquisition and Merger Accounting	
[Refer Note 35 for "Scheme of Arrangement and Merger Accounting" to the Standalone Financial Statements]. Pursuant to the National Company Law Tribunal (NCLT) Order dated April 24, 2025, The effective date i.e. 24th April, 2025 for Demerger of the Genus Power Infrastructures Limited and Merger of three Wholly owned subsidiary i.e. Sansar Infrastructures Private Limited, Sunima Trading Private Limited and Star Vanijya Private Limited. The effective date being filing of Form INC-28 i.e. 07th June, 2025 for Merger of Yajur Commodities Limited. The Company has accounted for the business combination using the pooling of interest method in accordance with Ind AS 103 – Business Combination (the 'Standard'). The carrying value of the assets and liabilities of the amalgamating companies as at April 24, 2025, the merger have been incorporated in the books with merger adjustments, as applicable. The allotment of 63050770 Nos. of fully paid-up equity shares and 22,88,000 Nos. of fully paid Preference Share to the eligible shareholders of the erstwhile companies and demerged company's shareholders in accordance with the Scheme is pending due to certain legal and regulatory requirement. The Company has recognised capital reserve of Rs. 14434.03 Lacs directly in "Other Equity". Considering the magnitude and complex accounting involved, the aforesaid business combination treatment in standalone financial statements has been considered to be a key audit matter.	We understood from the management, assessed and tested the design and operating effectiveness of the Company's key controls over the accounting of business combination. • We have traced the assets, liabilities from the audited financial statements / financial information received. • We have recomputed the value of fully paid-up equity shares issued as the consideration with reference to the NCLT Order. • We tested management's assessment of accounting for the business combination and determined that it was appropriately accounted for in accordance with Ind AS 103 Business Combination. • We tested the management's computation of determining the amount determined to be recorded in the capital reserve. • We also assessed the adequacy and appropriateness of the disclosures made in the standalone financial statements. Based on the above work performed, the management's accounting for the merger with the Company is in accordance with the Ind-AS 103 Business Combination.

We have determined that there are no other key audit matters to communicate in our report.

Other Information

The Holding Company's Board of Directors is responsible for the other information. The other information comprises the information included in the management report and chairman's statement, but does not include the consolidated financial statements and our auditor's report thereon. The management report and chairman's statement is expected to be made available to us after the date of this auditor's report.

Our opinion on the consolidated financial statements does not cover the other information and we will not express any form of assurance conclusion thereon.

In connection with our audit of the consolidated financial statements, our responsibility is to read the

other information identified above when it becomes available and, in doing so, consider whether the other information is materially inconsistent with the consolidated financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Responsibilities of Management for the Consolidated Financial Statements

The Holding Company's Board of Directors is responsible for the preparation and presentation of these consolidated financial statements in terms of the requirements of the Act that give a true and fair view of the consolidated financial position, consolidated financial performance including other comprehensive income, consolidated cash flows and consolidatedstatement of changes in equity of the Group in accordance with the accounting principles generally accepted in India, including the Indian Accounting Standards (Ind AS) specified under section 133 of the Act read with the Companies (Indian Accounting Standards) Rules, 2015, as amended. The respective Board of Directors of the companies included in the Group are responsible for 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 the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the consolidated financial statements 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 consolidated financial statements by the Directors of the Holding Company, as aforesaid.

In preparing the consolidated financial statements, the respective Board of Directors of the companies included in the Group 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 management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

Those respective Board of Directors of the companies included in the Group are also responsible for overseeing the financial reporting process of the Group.

Auditor's Responsibilities for the Audit of the Consolidated Financial Statements

Our objectives are to obtain reasonable assurance about whether the consolidated financial statements as a whole are 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 consolidated financial statements.

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 consolidated financial statements, 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 system 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 management.
- Conclude on the appropriateness of management's 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 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 consolidated financial statements 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 to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the consolidated financial statements, including the disclosures, and whether the consolidated financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the Group of which we are the independent auditors, to express an opinion on the consolidated financial statements. We are responsible for the direction, supervision and performance of the audit of the financial statements of such entities included in the consolidated financial statements of which we are the independent auditors. For the other entities included in the consolidated financial statements, 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 consolidated financial statements 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.

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the consolidated financial statements for the financial year ended March 31, 2025 and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

Other Matter

The accompanying Statement includes the audited financial statements and other financial information, in respect of:

- The accompanying Statement includes the unaudited financial information of two foreign subsidiaries in their respective country and whose financial information have been furnished by the Management and have been reviewed by independent other auditors in India. The consolidated financial statements include total assets of Rs. Lakhs as at 5681.86 Lakhs for the year ended on 31 March, 2026, total Income of Rs. 82.61 Lakhs, total net profit/(loss) of Rs. (19.78) Lakhs total comprehensive income/(loss) of Rs. (19.78) Lakhs for Year ended on March 31, 2026, as considered in the consolidated financial statements. The other auditors' review report on the financial statements of these entities has 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 foreign subsidiaries is based solely on the review reports of such other auditors and the procedures performed by us are as stated in paragraph above.

- We draw attention to Note 35 to the Statement which states that the financial information of a foreign subsidiary has not been consolidated, considering its nil net worth and ongoing closure process. In the opinion of the management, the exclusion of the said subsidiary does not have a material impact on the consolidated financial statements of the Group. The other independent Indian auditors' review report on the financial statements of these entities has 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 foreign subsidiaries is based solely on the review reports of such other auditors, considering the nil net-worth and the procedures performed by us are as stated in paragraph above.

- The accompanying Statement includes the audited financial information of one subsidiary, whose financial statements reflects total assets of Rs. 707.63 Lakhs as at March 31, 2026, total income of Rs. Nil, total net profit/(loss) of Rs. 0.17 Lakhs, total comprehensive loss of Rs. 0.17 Lakhs, for the year ended on that date respectively, as considered in the Statement which have been audited by their respective independent auditors. The other auditors' reports on the financial statements of these entities 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 this subsidiary is based solely on the reports of such other auditors and the procedures performed by us are as stated in paragraph above.

- The Statement includes the audited financial statements of 2 associates whose financial statements reflect Group's share of net profit/(loss) Rs. (53.12) Lakhs, for the year ended March 31, 2026, as considered in the Statement, which have been audited by the other auditors. The other auditors' reports on the financial statements of these entities 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 associates is based solely on the reports of such other auditors and the procedures performed by us are as stated in paragraph above.

- The Statement includes the unaudited financial statements of 1 associates whose financial statements reflect Group's share of net profit/(loss) of Rs. (48.05) Lakhs, for the year ended March 31, 2026, as considered in the Statement, which 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 associates is based solely on the Management submitted financial statement and the procedures performed by us are as stated in paragraph above.

Our opinion above on the consolidated financial statements, and our report on Other Legal and Regulatory Requirements below, is not modified in respect of the above matters with respect to our reliance on the work done and the reports of the other auditors and the financial statements and other financial information certified by the Management.

Report on Other Legal and Regulatory Requirements

1. As required by the Companies (Auditor's Report) Order, 2020 ("the Order"), issued by the Central Government of India in terms of sub-section (11) of section 143 of the Act, based on our audit and on the consideration of the report on the separate financial statements issued by us and the other financial information of the subsidiary company, incorporated in India, as noted in the 'other matter paragraph' we give in **'Annexure – 1'** a statement on the matter specified in paragraph 3(xxi) of the Order.

2. As required by Section 143(3) of the Act, based on our audit and on the consideration of report of the other auditors on separate financial statements and the other financial information of subsidiaries, as noted in the 'other matter' paragraph we report, to the extent applicable, that:

(a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit of the aforesaid consolidated financial statements;

(b) In our opinion, proper books of account as required by law relating to preparation of the aforesaid consolidation of the financial statements have been kept so far as it appears from our examination of those books and reports of the other auditors except

- that the backup of the books of account and other books and papers maintained in electronic mode has not been maintained on servers physically located in India on daily basis as stated in note 29 to the consolidated financial statements.

- for the matters stated in the paragraph (i) below on reporting under Rule 11(g)

(c) The Consolidated Balance Sheet, the Consolidated Statement of Profit and Loss including the Statement of Other Comprehensive Income, the Consolidated Cash Flow Statement and Consolidated Statement of Changes in Equity dealt with by this Report are in agreement with the books of account maintained for the purpose of preparation of the consolidated financial statements;

(d) In our opinion, the aforesaid consolidated financial statements comply with the Accounting Standards specified under Section 133 of the Act, read with Companies (Indian Accounting Standards) Rules, 2015, as amended;

(e) On the basis of the written representations received from the directors of the Holding Company as on March 31, 2026 taken on record by the Board of Directorsof the Holding Company and the reports of the statutory auditors who are appointed under Section 139 of the Act, of its subsidiary

companies, none of the directors of the Group's companies incorporated in India is disqualified as on March 31, 2026 from being appointed as a director in terms of Section 164 (2) of the Act;

(f) The modification relating to the maintenance of accounts and other matters connected therewith are as stated in the paragraph (b) above on reporting under Section 143(3)(b) and paragraph (i) below on reporting under Rule 11(g)

(g) With respect to the adequacy and the operating effectiveness of the internal financial controls over financial reporting with reference to these consolidated financial statements of the Holding Company and its subsidiary companies incorporated in India, refer to our separate Report in **"Annexure 2"** to this report;

(h) In our opinion, the managerial remuneration for the year ended March 31, 2026 has been paid / provided by the Group to its directors in accordance with the provisions of section 197 read with Schedule V to the Act; and

(i) With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, as amended, in our opinion and to the best of our information and according to the explanations given to us and based on the consideration of the report of the other auditors on separate financial statements as also the other financial information of the subsidiaries, as noted in the 'Other matter' paragraph:

i. The consolidated financial statement does not have any impact of pending litigations on its consolidated financial position of the Group;

ii. The Group did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses. and

iii. There has been no delay in transferring amounts, required to be transferred, to the Investor Education and Protection Fund by the Holding Company and its subsidiaries incorporated in India during the year ended March 31, 2026.

iv.

(a) The Management of the Holding Company and its wholly owned subsidiary companies has represented that, to the best of its knowledge and belief, no funds (which are material either individually or in the aggregate) have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the holding Company or its subsidiary companies to or in any other person or entity, including foreign entity ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, whether, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the holding Company or subsidiary companies ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries;

(b) The Management of the Holding company and of the subsidiary companies has represented, that, to the best of its knowledge and belief, no funds (which are material either individually or in the aggregate) have been received by the holding company or its subsidiary Company from any person or entity, including foreign entity ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the holding Company or its subsidiary company shall, whether, directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on

behalf of the Funding Party ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries;

(c) Based on the audit procedures that have been considered reasonable and appropriate in the circumstances, nothing has come to our notice that has caused us to believe that the representations under sub-clause (i) and (ii) of Rule 11(e), as provided under (a) and (b) above, contain any material misstatement.

v.

(a) The company has not proposed any Final dividend during the year.

(b) The company has not proposed any interim dividend during the year.

(c) The Board of Director of the company has not proposed any final dividend which require approval of members at the ensuing Annual General Meeting.

vi. Based on our examination which included test checks and that performed by the us of the subsidiary which are companies incorporated in India whose financial statements have been audited under the Act, as described in note 29 to the financial statements, the Holding Company and subsidiaries have used accounting software for maintaining its books of account which has a feature of recording audit trail (edit log) facility and the same has operated throughout the year for all relevant transactions recorded in the software. Further, during the course of our audit, we auditors of the holding company and above referred subsidiary did not come across any instance of audit trail feature being tampered in respect of the accounting software.

For Jethani & Associates
Chartered Accountants
Firm Reg. No. 010749C

CA Umesh Kumar Jethani
Partner
M. No. 400485
UDIN: 26400485CFLNZD3218
Date: May 30, 2026
Place: Jaipur

Annexure – 1 referred to in paragraph 1 under the heading "Report on other legal and regulatory requirements" of our audit reports of even date of Consolidated Financial Statement of Genus Prime Infra Limited for the F Y 2025-2026

In terms of the information and explanations sought by us and given by the company and to the best of our knowledge and belief, we state that;

3(xxi) There are no qualifications or adverse remarks in the Companies (Auditor Report) Order (CARO) reports issued by us for the Holding Company as well as for the subsidiary companies included in the consolidated financial statement.

For Jethani & Associates
Chartered Accountants
Firm Reg. No. 010749C

CA Umesh Kumar Jethani
Partner
M. No. 400485
UDIN: 26400485CFLNZD3218
Date: May 30, 2026
Place: Jaipur

Annexure – 2 to the Independent Auditor's Report of even date on the consolidated financial statements of Genus Prime Infra Limited

Report on the Internal Financial Controls under Clause (i) of Sub-section 3 of Section 143 of the Companies Act, 2013 ("the Act")

In conjunction with our audit of the consolidated financial statements of Genus Prime Infra Limited as of and for the year ended March 31, 2026, we have audited the internal financial controls over financial reporting of Genus Prime Infra Limited (hereinafter referred to as the "Holding Company") and its Subsidiary companies which is incorporated in India, as of that date.

Management's Responsibility for Internal Financial Controls

The respective Board of Directors of the Holding Company, and its subsidiary companies which are companies incorporated in India, are responsible for establishing and maintaining internal financial controls based on the internal control over financial reporting criteria established by the Holding Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India. These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to the respective company's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Act.

Auditor's Responsibility

Our responsibility is to express an opinion on the Company's internal financial controls over financial reporting with reference to these consolidated financial statements based on our audit. We conducted our audit in accordance with the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting (the "Guidance Note") and the Standards on Auditing as specified under section 143(10) of the Companies Act, 2013, to the extent applicable to an audit of internal financial controls and, both issued by the Institute of Chartered Accountants of India. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls over financial reporting with reference to these consolidated financial statements was established and maintained and if such controls operated effectively in all material respects.

Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls system over financial reporting with reference to these consolidated financial statements and their operating effectiveness. Our audit of internal financial controls over financial reporting included obtaining an understanding of internal financial controls over financial reporting with reference to these consolidated financial statements, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error.

We believe that the audit evidence we have obtained and the audit evidence obtained by the other auditors in terms of their reports referred to in the Other Matters paragraph below, is sufficient and appropriate to provide a basis for our audit opinion on the internal financial controls system over financial reporting with reference to these consolidated financial statements.

Meaning of Internal Financial Controls Over Financial Reporting with Reference to these Consolidated Financial Statements

A company's internal financial control over financial reporting with reference to these consolidated financial statements is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A company's internal financial control over financial reporting with reference to these consolidated financial statements includes those policies and procedures that (1) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company; (2) provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with authorisations of management and directors of the company; and (3) provide reasonable assurance regarding prevention or timely detection of unauthorised acquisition, use, or disposition of the company's assets that could have a material effect on the financial statements.

Inherent Limitations of Internal Financial Controls Over Financial Reporting with Reference to these Consolidated Financial Statements

Because of the inherent limitations of internal financial controls over financial reporting with reference to these consolidated financial statements, including the possibility of collusion or improper management override of controls, material misstatements due to error or fraud may occur and not be detected. Also, projections of any evaluation of the internal financial controls over financial reporting with reference to these consolidated financial statements to future periods are subject to the risk that the internal financial control over financial reporting with reference to these consolidated financial statements may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

Opinion

In our opinion, the Holding Company and its subsidiary companies which is incorporated in India, have maintained in all material respects, an adequate internal financial controls system over financial reporting with reference to these consolidated financial statements and such internal financial controls over financial reporting with reference to these consolidated financial statements were operating effectively as at March 31st, 2026, based on the internal control over financial reporting criteria established by the Holding Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India.

Other Matters

Our report under Section 143(3)(i) of the Act on the adequacy and operating effectiveness of the internal financial controls over financial reporting with reference to these consolidated financial statements of the Holding Company, insofar as it relates to subsidiary companies which is incorporated in India, is based on the corresponding reports of the auditors of such subsidiary companies.

For Jethani & Associates
Chartered Accountants
Firm Reg. No. 010749C

CA Umesh Kumar Jethani
Partner
M. No. 400485
UDIN: 26400485CFLNZD3218
Date: May 30, 2026
Place: Jaipur

GENUS PRIME INFRA LIMITED
(Formerly Gulshan Chemfill Limited)
CIN: L24117UP2000PLC032010
Near Moradabad Dharam Kanta, Kanth Road, Harthala, Moradabad-244001

Consolidated Balance Sheet as at March 31, 2026
(All amounts are in Indian Rupees in lacs except share data and unless otherwise stated)

Particulars	Note	As at March 31, 2026	As at March 31, 2025
ASSETS			
Non-Current Assets			
Property, Plant and Equipment	2	2,609.88	-
Capital work-in-progress		160.67	-
Financial Assets			
Investments	3	9,641.44	6,110.33
Loans	4	11,653.83	-
Other Financial Assets	5	4.79	-
Deferred Tax Assets(Net)	15	(39.82)	
Non-financial assets	6	-	554.60
		24,030.79	**6,664.93**
Current Assets			
Inventories	7	78.61	-
Financial Assets			
Trade Receivables	8	650.50	-
Cash and cash equivalents	9	121.21	11.45
Other Bank Balances	9	13.79	-
Loans	4	-	-
Other Financial Assets	5	4.31	-
Non-financial assets	6	5,101.21	6.57
		5,969.63	**18.02**
TOTAL RS.		**30,000.42**	**6,682.95**
EQUITY AND LIABILITIES			
Equity			
Share capital	10(A)	298.53	398.53
Share capital Pending Allotment	10(B)	3,549.02	-
Other Equity	11	17,758.74	4,218.33
Minority Interest	12	(547.82)	-
Total equity		**21,058.47**	**4,616.86**
Non-Current Liabilities			
Financial Liabilities			
Borrowings	13	4,119.29	2,162.53
Other liabilities	14	-	-
Deferred Tax Liability(Net)	15	-	(102.46)
		4,119.29	**2,060.07**
Current Liabilities			
Financial Liabilities			
Borrowings	13	-	-
Trade Payables	16		
- Micro And Small Enterprises		-	-
- Creditors Other Than Micro And Small Enterprises		447.81	-
Other liabilities	14	4,348.76	6.00
Current Tax Liabilities	17	18.32	-
Non-financial liabilities	18	7.78	0.02
		4,822.66	**6.02**
TOTAL		**30,000.42**	**6,682.95**
Summary of significant accounting policies	1		

The accompanying notes are an integral part of the financial statements.

As per our report of even date
For Jethani & Associates
ICAI Firm Regn. No. 010749C
Chartered Accountants

For and on behalf of the Board of Directors of
Genus Prime Infra Limited

CA Umesh Kumar Jethani
Partner
Membership No. 400485
UDIN: 26400485CFLN2D3218
Place : Jaipur
Date : May 30, 2026

Amit Agarwal
WTD and CEO
DIN: 00016133

Simple Agarwal
Director
DIN:03072646

Hukam Singh
CFO

Jeevan Kumar
Company Secretary

Place : Moradabad
Date : May 30, 2026

GENUS PRIME INFRA LIMITED
(Formerly Gulshan Chemfill Limited)
CIN: L24117UP2000PLC032010
Near Moradabad Dharam Kanta, Kanth Road, Harthala, Moradabad-244001

Consolidated Statement of Profit and Loss for the year ended on March 31, 2026
(All amounts are in Indian Rupees in lacs except share data and unless otherwise stated)

Particulars	Note	As at March 31, 2026	As at March 31, 2025
INCOME			
Revenue from Operations	19	424.27	22.32
Other income	20	368.14	0.04
Total Income		**792.41**	**22.36**
EXPENDITURE			
Employees Benefit Expenses	21	17.66	12.47
Finance Cost	22	71.17	-
Depreciation	2	124.47	-
Other Expenses	23	42.68	13.56
Total Expenses		**255.99**	**26.03**
Profit before tax		536.42	(3.67)
Tax Expenses	24		
Current tax		-	-
Deferred Tax Expense		-	-
Earlier Year Tax		-	-
Total tax expense		-	-
Net Profit / (Loss) from Associates Company after Tax		(101.18)	-
Net Profit / (Loss) for Minority Shareholders		(23.44)	-
Profit for the year		**458.69**	**(3.67)**
Other Comprehensive Income (OCI)	25		
Items that will not be reclassified to profit or loss			
Re-measurement gains on defined benefit plans			
Net gain on FVTOCI equity Securities		(230.31)	(273.73)
Income tax effect relating to items that will not be reclassified to profit or loss		34.43	71.17
Net impact on FVTOCI equity Securities		**(195.88)**	**(202.56)**
Total Other Comprehensive Income for the year, net of tax		**262.81**	**(206.23)**
Earnings per equity share	26		
Basic and Diluted earnings per share (In Indian Rupees per share)		3.59	(0.02)
Nominal value per equity share (In Indian Rupees per share)		2.00	2.00
Summary of significant accounting policies	1		

The accompanying notes are an integral part of the financial statements.

As per our report of even date
For Jethani & Associates
ICAI Firm Regn. No. 010749C
Chartered Accountants

For and on behalf of the Board of Directors of
Genus Prime Infra Limited

CA Umesh Kumar Jethani
Partner
Membership No. 400485
UDIN: 26400485CFLN2D3218
Place : Jaipur
Date : May 30, 2026

Amit Agarwal
WTD and CEO
DIN: 00016133

Simple Agarwal
Director
DIN:03072646

Hukam Singh
CFO

Jeevan Kumar
Company Secretary

Place : Moradabad
Date : May 30, 2026

GENUS PRIME INFRA LIMITED
(Formerly Gulshan Chemfill Limited)
CIN: L24117UP2000PLC032010
Near Moradabad Dharam Kanta, Kanth Road, Harthala, Moradabad-244001

Consolidated Cash Flow Statement for the year ended 31.03.2026
(All amounts are in Indian Rupees in lacs except share data and unless otherwise stated)

Particulars	CURRENT YEAR 31-03-2026		PREVIOUS YEAR 31-03-2025	
A. Cash Flow From Operating Activities:				
Net Profit(Loss) Before Tax And Extra Ordinary Items		536.42		(3.67)
Adjustments For:				
Adjustments For:				
Depreciation & Amortisation Expenses	124.47		-	
Interest income on Pref Shares	(258.31)		-	
Finance Cost	71.17		-	
(Profit)/Loss On Sale Of Investment	(30.62)		-	
(Profit)/Loss On Sale Of Fixed Assets	(1.12)	(94.41)	-	-
Operating Profit Before Working Capital Changes		**442.01**		(3.67)
Adjustments For:				
Increase/Decrease in Inventories	-			
Increase/Decrease in Trade Receivables	(650.50)		0.14	
Increase/Decrease in Loans & Non Fin Assets	-			
Increase/Decrease in Other Bank balances	(13.79)		-	
Increase/Decrease in Trade Payables	183.38		3.51	
Increase/Decrease in Other Financial Liabilities	97.57		-	
Increase/Decrease in Non Financial Liabilities & Cur Tax	26.08		-	
		(357.26)	-	3.65
Cash Generated Form Operations After Adjustments For Working Capital Changes		84.75		(0.03)
Direct Taxes		-		-
Cash Flow After Adjusted For Working Capital Charges But Before Extra Ordinary Items		84.75		-
Extra Ordinary Items (Net)				
Net Cash From Operating Activities		84.75		(0.03)
B. Cash Flow From Investing Activities				
Adjsutment on account of Merger/Demerger	(196.61)		-	
Interest income on Pref Shares	258.31		-	
Proceeds from Sale of Investment	34.48		-	-
Net Cash Used In Investing Activities		**96.19**		
C. Cash Flow From Financing Activities				
Proceeds From Issue of Share Capital				
Finance Cost	(71.17)		-	
Net Cash Surplus/Used In Financing Activities		**(71.17)**		**-**
Net Increase/(Decrease) In Cash And Cash Equivalents		109.76		(0.03)
Opening Cash And Cash Equivalents		11.45		11.48
Closing Cash And Cash Equivalents		**121.21**		**11.45**
Components of cash and Cash Equivalents				
In Current Accounts		86.40		9.04
In Bank Deposits		18.74		-
Cash on Hand		16.07		2.41
		121.21		**11.45**

As per our report of even date
For Jethani & Associates
ICAI Firm Regn. No. 010749C
Chartered Accountants

Umesh Kumar Jetahni
Partner
Membership No. 400485
UDIN:26400485CFLN2D3218

Place : Moradabad
Date : May 30, 2026

For and on behalf of the Board of Directors of
Genus Prime Infra Limited

Amit Agarwal	**Simple Agarwal**
WTD and CEO	Director
DIN: 00016133	DIN:03072646
Hukam Singh	**Jeevan Kumar**
CFO	Company Secretary

Place : Moradabad
Date : May 30, 2026

GENUS PRIME INFRA LIMITED
(Formerly Gulshan Chemfill Limited)
CIN: L24117UP2000PLC032010
Near Moradabad Dharam Kanta, Kanth Road, Harthala, Moradabad-244001

Consolidated Statement of Changes in Equity for the year ended March 31, 2026
(All amounts are in Indian Rupees in lacs except share data and unless otherwise stated)

a. Equity Share Capital

Particulars	As at March 31, 2026		As at March 31, 2025	
Equity Shares of Rs. 2 each issued, subscribed and fully paid up	**No.**	**Amount**	**No.**	**Amount**
At the beginning of the year	**14,926,440**	**298.53**	**14,926,440**	**298.53**
Issued during the year	-	-	-	-
At the end of the year	**14,926,440**	**298.53**	**14,926,440**	**298.53**

b. Other Equity

Particulars	Reserves and surplus						Items of OCI	Total Equity
	Capital Reserve	General Reserve	Legal Reserve	Foreign Currency Translation Reserve	Securities Premium	Retained Earnings	Equity instrument through OCI	
As at March 31, 2024	**5,011.12**	**41.70**	**-**	**-**	**8.53**	**(494.49)**	**(142.28)**	**4,424.57**
Addition / Profit for the year	-	-			-	**(3.67)**	-	**(3.67)**
Other Comprehensive Income/(loss) for the year	-	-			-	-	**(202.56)**	**(202.56)**
As at March 31, 2025	**5,011.12**	**41.70**			**8.53**	**(498.16)**	**(344.85)**	**4,218.33**
Addition during the Year	**13,969.16**	-	**0.73**	**(697.37)**	**6,370.52**	**536.42**	-	**20,179.46**
Additions / Deletions due to the Merger	**(5,011.12)**	-	-	-	-	**(4,634.46)**	**2,460.11**	**(7,185.47)**
Additions /Deletions of Profit from Associates	-	-	-	-	-	**(101.18)**	-	**(101.18)**
Addition / Deletion on Account of Scheme of Arrangement	**688.60**	-	-	-	-	**786.96**	**(632.09)**	**843.47**
Other Comprehensive Income/(loss) for the year	**-**	-	-	-	-	-	**(195.88)**	**(195.88)**
As at March 31, 2026	**14,657.76**	**41.70**	**0.73**	**(697.37)**	**6,379.05**	**(3,910.42)**	**1,287.29**	**17,758.74**

As per our report of even date
For Jethani & Associates
ICAI Firm Regn. No. 010749C
Chartered Accountants

For and on behalf of the Board of Directors of
Genus Prime Infra Limited

CA Umesh Kumar Jethani
Partner
Membership No. 400485
UDIN: 26400485CFLN2D3218
Place : Jaipur
Date : May 30, 2026

Amit Agarwal
WTD and CEO
DIN: 00016133

Simple Agarwal
Director
DIN:03072646

Hukam Singh
CFO

Jeevan Kumar
Company Secretary

Place : Moradabad
Date : May 30, 2026

Corporate Information

The consolidated financial statements comprises of Genus Prime Infra Limited (the "Parent Company" or "Holding Company") and its wholly owned subsidiary (collectively, "the Group") for the year ended March 31, 2026. The Holding Company is a public company domiciled in India. The equity shares of the Holding Company are listed BSE Limited. The registered office of the Holding Company is located at Near Moradabad Dharam Kanta, Kanth Road, Harthala, Moradabad - 244001.

The Consolidated Financial statement were authorised for issue in accordance with a resolution of the directors on May 30th, 2026.

1. Material Accounting Policies

1.1 Statement of compliance and basis of preparation

The consolidated financial statements of the Group have been prepared in accordance with Indian Accounting Standards ("Ind AS") notified under the Companies (Indian Accounting Standards) Rules, 2015 as amended from time to time and presentation requirements of Division II of Schedule III to the Companies Act, 2013, (Ind AS compliant Schedule III), as applicable to the consolidated financial statements. The consolidated financial statement has been prepared on a historical cost basis, except for the following assets and liabilities which have been measured at fair value:

- Derivative financial instruments
- Certain financial assets and liabilities measured at fair value (refer accounting policies regarding financial instruments)

All assets and liabilities have been classified as current and non-current as per the Company's normal operating cycle which is normally considered an operating cycle of 12 months.

The statement of cash flows has been prepared under indirect method, whereby profit or loss is adjusted for the effects of transactions of a non-cash nature, any deferrals or accruals of past or future operating cash receipts or payments and items of income or expense associated with investing or financing cash flows. The cash flows from operating, investing and financing activities of the Company are segregated. The Company considers all highly liquid investments that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value to be cash equivalents.

The consolidated financial statements are presented in Indian Rupees (INR) and all values are rounded to the nearest lacs (INR 00,000), except when otherwise indicated.

1.2 Basis of Consolidation

a. The consolidated financial statements comprise the financial statements of the Group as at March 31, 2026; and for the year ended March 31, 2025.

Control is achieved when the Group is exposed, or has rights, to variable returns from its involvement with the investee and has the ability to affect those returns through its power over the investee. Specifically, the Group controls an investee if and only if the Group has:

- Power over the investee (i.e. existing rights that give it the current ability to direct the relevant activities of the investee)
- Exposure, or rights, to variable returns from its involvement with the investee, and
- The ability to use its power over the investee to affect its returns

Generally, there is a presumption that a majority of voting rights result in control. To support this presumption and when the Group has less than a majority of the voting or similar rights of an investee, the Group considers all relevant facts and circumstances in assessing whether it has power over an investee, including:

- The contractual arrangement with the other vote holders of the investee
- Rights arising from other contractual arrangements
- The Group's voting rights and potential voting rights
- The size of the group's holding of voting rights relative to the size and dispersion of the holdings of the other voting rights holders

Consolidation of a subsidiary begins when the Group obtains control over the subsidiary and ceases when the Group loses control of the subsidiary. Assets, liabilities, income and expenses of a subsidiary acquired or disposed of during the year are included in the consolidated financial statements from the beginning date the Group gains control until the date the Group ceases to control the subsidiary. Assets, liabilities, income and expenses of a subsidiary acquired or disposed of during the year are included in the consolidated financial statements from the date the Group gains control until the date the Group ceases to control the subsidiary.

Consolidated financial statements are prepared using uniform accounting policies for like transactions and other events in similar circumstances. If a member of the group uses accounting policies other than those adopted in the consolidated financial statements for like transactions and events in similar circumstances, appropriate adjustments are made to that group member's financial statements in preparing the consolidated financial statements to ensure conformity with the group's accounting policies.
The Group owns 100% voting rights in its all three subsidiary.

b. Consolidation procedure:

1. Combine like items of assets, liabilities, equity, income, expenses and cash flows of the Holding Company with those of its subsidiary. For this purpose, income and expenses of the subsidiary are based on the amounts of the assets and liabilities recognised in the consolidated financial statements at the acquisition date.

2. Eliminate the carrying amount of the parent's investment in each subsidiary and the parent's portion of equity of each subsidiary.

3. Eliminate in full intragroup assets and liabilities, equity, income, expenses and cash flows relating to transactions between entities of the group (profits or losses resulting from intragroup transactions that are recognised in assets, such as inventory and fixed assets, are eliminated in full). Intragroup losses may indicate an impairment that requires recognition in the consolidated financial statements. IND AS12 "Income Taxes" applies to temporary differences that arise from the elimination of profits and losses resulting from intragroup transactions.

4. Profit or loss and each component of other comprehensive income (OCI) are attributed to the equity holders of the parent company of the Group and to the non-controlling interests, even if this results in the non-controlling interests having a deficit balance. When necessary, adjustments are made to the financial statements of subsidiaries to bring their accounting policies into line with the Group's accounting policies. All intra-group assets and liabilities, equity, income, expenses and cash flows relating to transactions between members of the Group are eliminated in full on consolidation.

A change in the ownership interest of a subsidiary, without a loss of control, accounted for as an equity transaction. If the Group loses control over a subsidiary, it:

- Derecognises the assets (including goodwill) and liabilities of the subsidiary
- Derecognises the carrying amount of any non-controlling interests
- Derecognises the cumulative translation differences recorded in equity
- Recognises the fair value of the consideration received
- Recognises the fair value of any investment retained
- Recognises any surplus or deficit in profit or loss
- Reclassifies the parent's share of components previously recognised in OCI to profit or loss or retained earnings, as appropriate, as would be required if the Group had directly disposed of the related assets or liabilities.

c. Business combinations and goodwill

Business combinations are accounted for using the acquisition method. The cost of an acquisition is measured as the aggregate of the consideration transferred measured at acquisition date fair value and the amount of any non-controlling interests in the acquiree. For each business combination, the Group elects whether to measure the non-controlling interests in the acquiree at fair value or at the proportionate share of the acquiree's identifiable net assets. Acquisition-related costs are expensed in the periods in which the costs are incurred and the services are received, with the exception of the costs of issuing debt or equity securities that are recognised in accordance with Ind AS 32 Financial Instruments: Presentation and Ind AS 109 Financial instruments.

At the acquisition date, the identifiable assets acquired, and the liabilities assumed are generally recognised at their acquisition date fair values. For this purpose, the liabilities assumed include contingent liabilities representing present obligation and they are measured at their acquisition date fair values irrespective of the fact that outflow of resources embodying economic benefits is not probable.

When the Group acquires a business, it assesses the financial assets and liabilities assumed for appropriate classification and designation in accordance with the contractual terms, economic circumstances and pertinent conditions as at the acquisition date. This includes the separation of embedded derivatives in host contracts by the acquiree.

If the business combination is achieved in stages, any previously held equity interest is re-measured at its acquisition date fair value and any resulting gain or loss is recognised in profit or loss or OCI, as appropriate.

Goodwill represents the excess of the cost of a business combination over the Group's interest in the fair value of identifiable assets, liabilities and contingent liabilities acquired.

Cost comprises the fair value of assets given, liabilities assumed and equity instruments issued, plus the amount of any non-controlling interests in the acquiree plus, if the business combination is achieved in stages the fair value of the existing equity interest in the acquiree.

Goodwill is capitalised as an intangible asset with any impairment in carrying value being charged to the profit and loss. Where the fair value of identifiable assets, liabilities and contingent liabilities exceed the fair value of consideration paid, the excess is credited in full to the other comprehensive income and accumulated in equity as capital reserve on the acquisition date.

d. Investment in Associates

An associate is an entity over which the Group has significant influence. Significant influence is the power to participate in the financial and operating policy decisions of the investee but is not control or joint control over those policies.

The Group's investments in its associate are accounted for using the equity method. Under the equity method, the investment in an associate is initially recognised at cost. The carrying amount of the investment is adjusted to recognise changes in the Group's share of net assets of the associate since the acquisition date. Goodwill relating to the associate is included in the carrying amount of the investment and is not tested for impairment individually.

The statement of profit and loss reflects the Group's share of the results of operations of the associate. Any change in OCI of those investees is presented as part of the Group's OCI. In addition, when there has been a change recognised directly in the equity of the associate, the Group recognises its share of any changes, when applicable, in the statement of changes in equity. Unrealised gains and losses resulting from transactions between the Group and the associate are eliminated to the extent of the interest in the associate.

e. Investment in Subsidiary

The Group's investments in its subsidiary are accounted for using the equity method. Under the equity method, the investment in a subsidiary is initially recognised at cost. The carrying amount of the investment is adjusted to recognise changes in the Group's share of net assets of the subsidiary since the acquisition date. Goodwill/Capital reserve relating to the subsidiary is recognised separately in the books of accounts.

The statement of profit and loss reflects the Group's share of the results of operations of the subsidiary. Any change in OCI of those investees is presented as part of the Group's OCI. In addition, when there has been a change recognised directly in the equity of the subsidiary, the Group recognises its share of any changes, when applicable, in the statement of changes in equity. Unrealised gains and losses resulting from transactions between the Group and the associate are eliminated to the extent of the interest in the associate.

The Consolidated Financial Statements for the year ended March 31, 2026 have been prepared on the basis of the following entities:

Name of the Entity	Relationship	Percentage of Holding as at March 31, 2026	Percentage of Holding as at March 31,2025
Sansar Infrastructure Private Limited*	Wholly Owned Subsidiary	-	100%

Star Vanijya Private Limited*	Wholly Owned Subsidiary	-	100%
Sunima Trading Private Limited*	Wholly Owned Subsidiary	-	100%
Ganpati Global Private Limited**	Wholly Owned Subsidiary	100%	-
Maple Natural Resources Pte. Ltd.**	Wholly Owned Foreign Subsidiary	100%	-
PT Mapple Natural Resource **	Wholly Owned Foreign Subsidiary	100%	-
Gulf Guar Gum Company LLC SFZ**	Subsidiary	80%	-
M.K.J. Manufacturing Private Limited***	Associates	50%	-
Greentech Mega Food Park Limited***	Associates	26%	-
J C Textiles Private Limited***	Associates	36.32%	-

*Ceased to be Subsidiaries entities with effect from April 24, 2025, pursuant to the Scheme of Arrangement (Amalgamation) (refer Note 34).

** Became Subsidiaries entities with effect from June 7, 2025, pursuant to the Scheme of Arrangement (Merger) (refer Note 34).

*** Became Associates entities with effect from April 24, 2025, pursuant to the Scheme of Arrangement (Demerger) (refer Note 34).

1.3 Summary of Material Accounting Policies

a. Current versus non-current classification

The Group presents assets and liabilities in the balance sheet based on current/ non-current classification. An asset is treated as current when it is:

- Expected to be realised or intended to be sold or consumed in normal operating cycle,
- Held primarily for the purpose of trading,
- Expected to be realised within twelve months after the reporting period, or
- Cash or cash equivalent unless restricted from being exchanged or used to settle a liability for at least twelve months after the reporting period.

All other assets are classified as non-current.

A liability is current when:

- It is expected to be settled in normal operating cycle,
- It is held primarily for the purpose of trading,
- It is due to be settled within twelve months after the reporting period, or
- There is no unconditional right to defer the settlement of the liability for at least twelve months after the reporting period.

The Group classifies all other liabilities as non-current. Deferred tax assets and liabilities are classified as non-current assets and liabilities.

The operating cycle is the time between the acquisition of assets for processing and their realisation in cash and cash equivalents. The Group has identified twelve months as its operating cycle.

b. Foreign currencies

The Consolidated financial statements are presented in Indian rupees, which is the functional currency of the Group.

Transactions and balances

Transactions in foreign currencies are initially recorded by the Group in INR at spot rates at the date the transaction first qualifies for recognition. Monetary assets and liabilities denominated in foreign currencies are translated at INR spot rates of exchange at the reporting date. Exchange differences arising on settlement or translation of monetary items are recognised in the statement of profit and loss.

Non-monetary items that are measured in terms of historical cost in a foreign currency are translated using the exchange rates at the dates of the initial transactions. Non-monetary items measured at fair value in a foreign currency are translated using the exchange rates at the date when the fair value is determined. The gain or loss arising on translation of nonmonetary items measured at fair value is treated in line with the recognition of the gain or loss on the change in fair value of the item (i.e., translation differences on items whose fair value gain or loss is recognised in OCI or profit or loss are also recognised in OCI or profit or loss, respectively).

c. Fair Value Measurement

The Group measures financial instruments, such as, derivatives at fair value at each balance sheet date. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. The fair value measurement is based on the presumption that the transaction to sell the asset or transfer the liability takes place either:

- In the principal market for the asset or liability, or
- In the absence of a principal market, in the most advantageous market for the asset or liability

The principal or the most advantageous market must be accessible by the Group.

The fair value of an asset or a liability is measured using the assumptions that market participants would use when pricing the asset or liability, assuming that market participants act in their economic best interest.

A fair value measurement of a non-financial asset takes into account a market participant's ability to generate economic benefits by using the asset in its highest and best use or by selling it to another market participant that would use the asset in its highest and best use.

The Group uses valuation techniques that are appropriate in the circumstances and for which sufficient data are available to measure the fair value, maximising the use of relevant observable inputs and minimising the use of unobservable inputs.

All assets and liabilities for which fair value is measured or disclosed in the financial statements are categorised within the fair value hierarchy, described as follows, based on the lowest level input that is significant to the fair value measurement as a whole:

- Level 1 — Quoted (unadjusted) market prices in active markets for identical assets or liabilities
- Level 2 — Valuation techniques for which the lowest level input that is significant to the fair value measurement is directly or indirectly observable
- Level 3 — Valuation techniques for which the lowest level input that is significant to the fair value measurement is unobservable.

For assets and liabilities that are recognised in the financial statements on a recurring basis, the Group determines whether transfers have occurred between levels in the hierarchy by re-assessing categorisation (based on the lowest level input that is significant to the fair value measurement as a whole) at the end of each reporting period.

The Group determines the policies and procedures for both recurring fair value measurement, such as derivative instruments and unquoted financial assets measured at fair value, and for non-recurring measurement, such as assets held for distribution in discontinued operations.

External valuers are involved for valuation of certain unquoted financial assets. Involvement of external valuers is decided upon annually by the Board after discussion with and approval by the Company's Audit Committee. Selection criteria include market knowledge, reputation, independence and whether professional standards are maintained. The Management decides, after discussions with the Group's external valuers, which valuation techniques and inputs to use for each case.

For the purpose of fair value disclosures, the Group has determined classes of assets and liabilities on the basis of the nature, characteristics and risks of the asset or liability and the level of the fair value hierarchy as explained above.

d. Revenue from contracts with customer

Revenue from contracts with customer is recognised when control of the goods or services are transferred to the customer at an amount that reflects the consideration to which the Company expects to be entitled in exchange for those goods or services.

Ind AS 115 establishes a five-step model to account for revenue arising from contracts with customers and requires that revenue be recognised at an amount that reflects the consideration to which an entity expects to be entitled in exchange for transferring goods or services to a customer.

Ind AS 115 requires entities to exercise Judgement, taking into consideration all of the relevant facts and circumstances when applying each step of the model to contracts with their customers. The standard also specifies the accounting for the incremental costs of obtaining a contract and the cost directly related to fulfilling a contract. In addition, the standard requires extensive disclosures.

The Goods and service Tax (GST) is not received by the Company on its own account. It is a tax collected on value added to the commodity by the seller on behalf of the government. Accordingly, it has been excluded from revenue.

The specific recognition criteria described below must also be met before revenue is recognised.

Sale of goods and services

Revenue from sale of goods is recognised when all the significant risks and rewards of ownership of the goods have been passed to the buyer, usually on delivery of the goods. Revenue from the sale of goods is measured at the fair value of the consideration received or receivable, net of returns and allowances.

Rendering of services
Revenue from service contracts are recognised as and when services are rendered.

Interest income
For all financial instrument measured at amortised cost, interest income is recorded using effective interest rate (EIR), which is the rate that exactly discounts the estimated future cash payments or receipts through the expected life of the financial instrument or a shorter period, where appropriate, to the net carrying amount of the financial asset. Interest income is included under the head "other income" in the statement of profit and loss.

Dividends
Revenue is recognised when the Group's right to receive the payment is established, which is generally when shareholders approve the dividend.

Other Operating Income
The Group presents incentives received related to refund of indirect taxes as other operating income in the statement of profit and loss. Interest on the contract assets/ financial assets arising from the Group's principal or ancillary revenue generating activities are classified as 'Other operating revenue' in Statement of Profit and Loss.

e. Government Grants

Government grants are recognised where there is reasonable assurance that the grant will be received and all attached conditions will be complied with. When the grant relates to an expense item, it is recognised as income on a systematic basis over the periods that the related costs, for which it is intended to compensate, are expensed. When the grant relates to an asset, it is recognised as income in equal amounts over the expected useful life of the related asset.

f. Taxes

Current income tax
Current income tax assets and liabilities are measured at the amount expected to be recovered from or paid to the taxation authorities. The tax rates and tax laws used to compute the amount are those that are enacted or substantively enacted, at the reporting date in India.

Current income tax relating to items recognised outside profit or loss is recognised outside profit or loss (either in OCI or in equity). Current tax items are recognised in correlation to the underlying transaction either in OCI or directly in equity. Management periodically evaluates positions taken in the tax returns with respect to situations in which applicable tax regulations are subject to interpretation and establishes provision where appropriate.

Deferred tax
Deferred tax is provided using the liability method on temporary differences between the tax bases of assets and liabilities and their carrying amounts for financial reporting purposes at the reporting date. Deferred tax liabilities are recognised for all taxable temporary differences.

Deferred tax assets are recognised for all deductible temporary differences, the carry forward of unused tax credits and any unused tax losses. Deferred tax assets are recognised to the extent that it is probable that taxable profit will be available against which the deductible temporary differences, and the carry forward of unused tax credits and unused tax losses can be utilized.

The carrying amount of deferred tax assets is reviewed at each reporting date and reduced to the extent that it is no longer probable that sufficient taxable profit will be available to allow all or part of the deferred tax asset to be utilised. Unrecognised deferred tax assets are re-assessed at each reporting date and are recognised to the extent that it has become probable that future taxable profits will allow the deferred tax asset to be recovered.

Deferred tax assets and liabilities are measured at the tax rates that are expected to apply in the period/year when the asset is realised or the liability is settled, based on tax rates and tax laws that have been enacted or substantively enacted at the reporting date.

Deferred tax relating to items recognised outside profit or loss is recognised outside profit or loss (either in OCI or in equity). Deferred tax items are recognised in correlation to the underlying transaction either in OCI or directly in equity.

The Group offsets deferred tax assets and deferred tax liabilities if and only if it has a legally enforceable right to set off current tax assets and current tax liabilities and the deferred tax assets and deferred tax liabilities relate to income taxes levied by the same taxation authority on either the same taxable entity which intends either to settle current tax liabilities and assets on a net basis, or to realise the assets and settle the liabilities simultaneously, in each future period in which significant amounts of deferred tax liabilities or assets are expected to be settled or recovered.

Minimum alternate tax (MAT) paid in a year is charged to the statement of profit and loss as current tax. The Group recognizes MAT credit available as deferred tax asset only to the extent it is probable that sufficient taxable profit will be available to allow all or part of MAT credit to be utilised during the specified period, i.e., the period for which such credit is allowed to be utilised.

g. Property, Plant & Equipment

Property, plant and equipment and capital work in progress are stated at cost, net of tax / duty credit availed, less accumulated depreciation and accumulated impairment losses, if any. Such cost includes the cost of replacing part of the plant and equipment and borrowing costs for long-term projects if the recognition criteria are met. When significant parts of plant and equipment are required to be replaced at intervals, the Group depreciates them separately based on their specific useful lives. All other repair and maintenance costs are recognised in the statement of profit and loss as incurred. Cost includes expenditures that are directly attributable to the acquisition of the asset.
The cost of self-constructed assets includes the cost of materials and other costs directly attributable to bringing the asset to a working condition for its intended use. Borrowing costs that are directly attributable to the construction or production of a qualifying asset are capitalized as part of the cost of that asset.

Subsequent expenditure related to an item of property, plant and equipment is added to its book value only if it increases the future benefits from the existing asset beyond its previously assessed standard of performance or extends its estimated useful life.

When parts of an item of property, plant and equipment have different useful lives, they are accounted for as separate items (major components) of property, plant and equipment.

Gains and losses upon disposal of an item of property, plant and equipment are determined by comparing the proceeds from disposal with the carrying amount of property, plant and equipment and are recognized net within “other (income)/expense, net” in the statement of profit and loss.

Depreciation is calculated on a straight-line basis using the rates arrived at based on the useful lives estimated by the management, which is equal to the life prescribed under the Schedule II to the Companies Act, 2013.

The lives of the assets are as follows:

Assets	Life of the assets (in years)
Buildings	30 – 60
Plant and Equipment	6 – 15
Furniture & Fixtures	10
Vehicles	10
Office Equipment	5
Computers	3-6

The management believes that these estimated useful lives are realistic and reflect fair approximation of the period over which the assets are likely to be used.

An item of property, plant and equipment and any significant part initially recognised is derecognised upon disposal or when no future economic benefits are expected from its use or disposal. Any gain or loss arising on derecognition of the asset (calculated as the difference between the net disposal proceeds and the carrying amount of the asset) is included in the statement of profit and loss when the asset is derecognised.

The residual values, useful lives and methods of depreciation of property, plant and equipment are reviewed at each financial period/year end and adjusted prospectively, if appropriate.

h. Borrowing Costs

Borrowing costs directly attributable to the acquisition, construction or production of an asset that necessarily takes a substantial period of time to get ready for its intended use or sale are capitalised as part of the cost of the asset. All other borrowing costs are expensed in the period in which they occur. Borrowing costs consist of interest and other costs that an entity incurs in connection with the borrowing of funds. Borrowing cost also includes exchange differences to the extent regarded as an adjustment to the borrowing costs.

i. Impairment of Non- Financial Assets

The Group assesses, at each reporting date, whether there is an indication that an asset may be impaired. If any indication exists, or when annual impairment testing for an asset is required, the Group estimates the asset's recoverable amount. An asset's recoverable amount is the higher of an asset's or cash-generating unit's (CGU) fair value less costs of disposal and its value in use. Recoverable amount is determined for an individual asset, unless the asset does not generate cash inflows that are largely independent of those from other assets or groups of assets. When the carrying amount of an asset or CGU exceeds its recoverable amount, the asset is considered impaired and is written down to its recoverable amount.

In assessing value in use, the estimated future cash flows are discounted to their present value using a pre-tax discount rate that reflects current market assessments of the time value of money and the risks specific to the asset. In determining fair value less costs of disposal, recent market transactions are taken into account. If no such transactions can be identified, an appropriate valuation model is used. These calculations are corroborated by valuation multiples, quoted share prices for publicly traded companies or other available fair value indicators.

The Group bases its impairment calculation on detailed budgets and forecast calculations, which are prepared separately for each of the Group's CGUs to which the individual assets are allocated.

Impairment losses, including impairment on inventories, are recognised in the statement of profit and loss. An assessment is made at each reporting date to determine whether there is an indication that previously recognised impairment losses no longer exist or have decreased. If such indication exists, the Group estimates the asset's or CGU's recoverable amount. A previously recognised impairment loss is reversed only if there has been a change in the assumptions used to determine the asset's recoverable amount since the last impairment loss was recognised. The reversal is limited so that the carrying amount of the asset does not exceed its recoverable amount, nor exceed the carrying amount that would have been determined, net of depreciation, had no impairment loss been recognised for the asset in prior periods/ years. Such reversal is recognised in the statement of profit and loss unless the asset is carried at a revalued amount, in which case, the reversal is treated as a revaluation increase.

j. Provision

Provisions are recognised when the Group has a present obligation (legal or constructive) as a result of a past event, it is probable that an outflow of resources embodying economic benefits will be required to settle the obligation and a reliable estimate can be made of the amount of the obligation. When the Group expects some or all of a provision to be reimbursed, for example, under an insurance contract, the reimbursement is recognised as a separate asset, but only when the reimbursement is virtually certain. The expense relating to a provision is presented in the statement of profit and loss net of any reimbursement.

If the effect of the time value of money is material, provisions are discounted using a current pre-tax rate that reflects, when appropriate, the risks specific to the liability. When discounting is used, the increase in the provision due to the passage of time is recognised as a finance cost.

Provisions are reviewed at each Balance Sheet date.

k. Financial Instruments

A financial instrument is any contract that gives rise to a financial asset of one entity and a financial liability or equity instrument of another entity.

Financial assets

Initial recognition and measurement

Financial assets are classified, at initial recognition, as subsequently measured at amortised cost, fair value through other comprehensive income (OCI), and fair value through profit or loss.

The classification of financial assets at initial recognition depends on the financial asset's contractual cash flow characteristics and the Company's business model for managing them. With the exception

of trade receivables that do not contain a significant financing component or for which the Company has applied the practical expedient, the Company initially measures a financial asset at its fair value plus, in the case of a financial asset not at fair value through profit or loss, transaction costs.

Trade receivables that do not contain a significant financing component or for which the Company has applied the practical expedient are measured at the transaction price determined under Ind AS 115. Refer to the accounting policies in section (d) Revenue from contracts with customers.

In order for a financial asset to be classified and measured at amortised cost or fair value through OCI, it needs to give rise to cash flows that are 'solely payments of principal and interest (SPPI)' on the principal amount outstanding. This assessment is referred to as the SPPI test and is performed at an instrument level. Financial assets with cash flows that are not SPPI are classified and measured at fair value through profit or loss, irrespective of the business model.

The Group's business model for managing financial assets refers to how it manages its financial assets in order to generate cash flows. The business model determines whether cash flows will result from collecting contractual cash flows, selling the financial assets, or both. Financial assets classified and measured at amortised cost are held within a business model with the objective to hold financial assets in order to collect contractual cash flows while financial assets classified and measured at fair value through OCI are held within a business model with the objective of both holding to collect contractual cash flows and selling.

Subsequent measurement

For purposes of subsequent measurement, financial assets are classified in four categories:

- Debt instruments at amortised cost
- Debt instruments at fair value through other comprehensive income (FVTOCI)
- Debt instruments, derivatives and equity instruments at fair value through profit or loss (FVTPL)
- Equity instruments measured at fair value through other comprehensive income (FVTOCI)

Debt instrument at amortised cost

A 'debt instrument' is measured at the amortised cost if both the following conditions are met:

a) The asset is held within a business model whose objective is to hold assets for collecting contractual cash flows, and
b) Contractual terms of the asset give rise on specified dates to cash flows that are solely payments of principal and interest (SPPI) on the principal amount outstanding.

After initial measurement, such financial assets are subsequently measured at amortised cost using the effective interest rate (EIR) method. Amortised cost is calculated by taking into account any discount or premium on acquisition and fees or costs that are an integral part of the EIR. The EIR amortisation is included in finance income in the statement of profit and loss. The losses arising from impairment are recognised in the statement of profit and loss. This category generally applies to trade and other receivables.

Debt instrument at FVTOCI

A 'debt instrument' is classified as at the FVTOCI if both of the following criteria are met:

a) The objective of the business model is achieved both by collecting contractual cash flows and selling the financial assets, and
b) The asset's contractual cash flows represent SPPI.

Debt instruments included within the FVTOCI category are measured initially as well as at each reporting date at fair value. Fair value movements are recognized in the OCI. However, the Group recognizes interest income, impairment losses & reversals and foreign exchange gain or loss in the statement of profit and loss. On derecognition of the asset, cumulative gain or loss previously

recognised in OCI is reclassified from the equity to statement of profit and loss. Interest earned whilst holding FVTOCI debt instrument is reported as interest income using the EIR method.

Debt instrument at FVTPL
FVTPL is a residual category for debt instruments. Any debt instrument, which does not meet the criteria for categorization as at amortized cost or as FVTOCI, is classified as at FVTPL.

Debt instruments included within the FVTPL category are measured at fair value with all changes recognized in the statement of profit and loss.

Equity investments:
All equity investments in scope of IND AS109 are measured at fair value. Equity instruments which are held for trading are classified as at FVTPL. For all other equity instruments, the Group may make an irrevocable election to present in OCI subsequent changes in the fair value. The Group makes such election on an instrument-by-instrument basis. The classification is made on initial recognition and is irrevocable.

If the Group decides to classify an equity instrument as at FVTOCI, then all fair value changes on the instrument, excluding dividends, are recognized in the OCI. There is no recycling of the amounts from OCI to statement of profit and loss, even on sale of investment. However, the Group may transfer the cumulative gain or loss within equity.

Equity instruments included within the FVTPL category are measured at fair value with all changes recognized in the statement of profit and loss.

Impairment of financial assets
In accordance with Ind AS 109, the Group recognises an allowance for expected credit losses (ECLs) for all debt instruments not held at fair value through profit or loss. ECLs are based on the difference between the contractual cash flows due in accordance with the contract and all the cash flows that the Group expects to receive, discounted at an approximation of the original effective interest rate. The expected cash flows will include cash flows from the sale of collateral held or other credit enhancements that are integral to the contractual terms.

For trade receivables and contract assets, the company applies a simplified approach in calculating ECLs. Therefore, the company does not track changes in credit risk, but instead recognises a loss allowance based on life time ECLs at each reporting date. The company has established a provision matrix that is based on its historical credit loss experience, adjusted for forward-looking factors specific to the debtors and the economic environment.

Derecognition
A financial asset (or, where applicable, a part of a financial asset or part of a group of similar financial assets) is primarily derecognised (i.e. removed from the Group's balance sheet) when:
a) The rights to receive cash flows from the asset have expired, or
b) The Group has transferred its rights to receive cash flows from the asset, and
(i) the Group has transferred substantially all the risks and rewards of the asset, or
(ii)the Group has neither transferred nor retained substantially all the risks and rewards of the asset, but has transferred control of the asset.

When the Group has transferred its rights to receive cash flows from an asset or has entered into a passthrough arrangement, it evaluates if and to what extent it has retained the risks and rewards of ownership. When it has neither transferred nor retained substantially all of the risks and rewards of the asset, nor transferred control of the asset, the Group continues to recognise the transferred asset to the extent of the Group's continuing involvement. In that case, the Group also recognises an associated liability. The transferred asset and the associated liability are measured on a basis that reflects the rights and obligations that the Group has retained.

Continuing involvement that takes the form of a guarantee over the transferred asset is measured at the lower of the original carrying amount of the asset and the maximum amount of consideration that the Group could be required to repay.

Financial liabilities

Initial recognition and measurement

Financial liabilities are classified, at initial recognition, as financial liabilities at fair value through profit or loss, loans and borrowings, payables, or as derivatives designated as hedging instruments in an effective hedge, as appropriate.

All financial liabilities are recognised initially at fair value and, in the case of loans and borrowings and payables, net of directly attributable transaction costs.

Subsequent measurement

The measurement of financial liabilities depends on their classification, as described below:

Loans and borrowings

After initial recognition, interest-bearing loans and borrowings are subsequently measured at amortised cost using the EIR method. Gains and losses are recognised in statement of profit and loss when the liabilities are derecognised as well as through the EIR amortisation process.

Amortised cost is calculated by taking into account any discount or premium on acquisition and fees or costs that are an integral part of the EIR. The EIR amortisation is included as finance costs in the statement of profit and loss.

Derecognition

A financial liability is derecognised when the obligation under the liability is discharged or cancelled or expires. When an existing financial liability is replaced by another from the same lender on substantially different terms, or the terms of an existing liability are substantially modified, such an exchange or modification is treated as the derecognition of the original liability and the recognition of a new liability. The difference in the respective carrying amounts is recognised in the Statement of Profit and Loss.

Reclassification of financial assets

The Group determines classification of financial assets and liabilities on initial recognition. After initial recognition, no reclassification is made for financial assets which are equity instruments and financial liabilities. If the Group reclassifies financial assets, it applies the reclassification prospectively from the reclassification date which is the first day of the immediately next reporting period following the change in business model. The Group does not restate any previously recognised gains, losses (including impairment gains or losses) or interest.

Offsetting of financial instruments

Financial assets and financial liabilities are offset and the net amount is reported in the balance sheet if there is a currently enforceable legal right to offset the recognised amounts and there is an intention to settle on a net basis, to realise the assets and settle the liabilities simultaneously.

l. Derivative financial instruments

Initial recognition and subsequent measurement

The Company uses derivative financial instruments, such as foreign currency denominated borrowings and foreign exchange forward contracts to manage some of its transaction exposures. Such derivative financial instruments are initially recognised at fair value on the date on which a derivative contract is entered into and are subsequently re-measured at fair value. Derivatives are

carried as financial assets when the fair value is positive and as financial liabilities when the fair value is negative.

Any gain or losses arising from changes in the fair value of derivatives are taken directly to profit or loss. The foreign exchange forward are not designated as cash flow hedges and are entered into for periods consistent with foreign currency exposures of the underlying transactions.

m. Cash and Cash Equivalents

Cash and cash equivalent in the balance sheet comprise cash at banks and on hand and short-term deposits with an original maturity of three months or less, which are subject to an insignificant risk of changes in value.

For the purpose of the statement of cash flows, cash and cash equivalents consist of cash and short-term deposits, as defined above, net of outstanding bank overdrafts as they are considered an integral part of the Group's cash management.

n. Earnings Per Share

Basic earnings per share are calculated by dividing the net profit or loss for the period attributable to equity shareholders by the weighted average number of equity shares outstanding during the period. The weighted average number of equity shares in adjusted for treasury shares.

Partly paid equity shares are treated as a fraction of an equity share to the extent that they are entitled to participate in dividends relative to a fully paid equity share during the reporting period.

The weighted average number of equity shares outstanding during the period is adjusted for events such as bonus issue that have changed the number of equity shares outstanding, without a corresponding change in resources.

Diluted EPS amounts are calculated by dividing the profit attributable to equity shareholders by the weighted average number of Equity shares outstanding during the year plus the weighted average number of equity shares outstanding, for the effects of all dilutive potential shares.

o. Segment reporting

The Group's operations predominately relate to only one segment and accordingly segment reporting not applicable.

p. Contingent Liability and contingent assets

A contingent liability is possible obligation that arises from past events whose existence will be confirmed by the occurrence or non-occurrence of one or more uncertain future events beyond the control of Group or a present obligation that is not recognised because it is not probable that an outflow of resources will be required to settle the obligation. A contingent liability also arises in extremely rare cases where there is a liability that cannot be recognised because it cannot be measured reliably. The Group does not recognise the contingent liability but discloses its existence in the financial statements.

A contingent asset is a possible asset that arises from past events and whose existence will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the entity. The Group does not recognise the contingent assets since this

may result in the recognition of income that may never be realised but discloses its existence in the financial statements. Where an inflow of economic benefits are probable, the Group disclose a brief description of the nature of contingent assets at the end of the reporting period. However, when the realisation of income is virtually certain, then the related asset is not a contingent asset and the Group recognize such assets.

Contingent liabilities and Contingent assets are reviewed at each Balance Sheet date.

q. CSR expenditure

The Group has opted to charge its CSR expenditure if any, incurred during the year to the statement of profit and loss.

1.4 Recent Accounting Developments

A. New and amended standards adopted by Group

The Ministry of corporate Affairs ("MCA") notified amendments on 7 May 2025 and 13 August 2025 under the Companies (Indian Accounting Standards) Amendment Rules, 2025 and the Companies (Indian Accounting Standards) Second Amendment Rules, 2025, respectively, which is effective from annual reporting periods beginning on or after 1 April 2025.

(a) **Amendment to Ind AS 7 and Ind AS 107 - Supplier Finance Arrangement:**

The amendments to Ind AS 7 'Statement of Cash Flows' and Ind AS 107 'Financial Instruments: Disclosures' clarify the characteristics of supplier finance arrangements and require additional disclosures for such arrangements. The disclosure requirements in the amendments are intended to assist users of financial statements in understanding the effects of supplier finance arrangements on an entity's liabilities, cash flows and exposure to liquidity risk

The Group does not have any supplier finance arrangements during the reporting period.

(b) **Amendment to Ind AS 1 - Classification of liabilities as current or non-current and non-current liabilities with covenants:**

The amendment specifies the requirements for classifying liabilities as current or non-current in the balance sheet, and clarifies the following:

i. An entity's right to defer settlement of a liability for at least twelve months after the reporting period must have substance and must exist at the end of the reporting period. The classification of a liability as current or non-current is unaffected by the likelihood that the entity will exercise its right to defer settlement.

ii. If an entity's right to defer settlement of a liability is subject to covenants, such covenants affect whether that right exists at the end of the reporting period only if the entity is required to comply with the covenant on or before the end of the reporting period.

iii. In case of a liability that can be settled, at the option of the counterparty, by the transfer of the entity's own equity instruments, such settlement terms do not affect the classification of the liability as current or non-current only if the option is classified as an equity instrument.

These amendments have no effect on the measurement of any items in the consolidated financial statements of the Group. The Group did not make retrospective adjustments as a result of adopting the amendments to Ind AS 1.

(c) **Amendment to Ind AS 12 – Pillar-Two Tax Reforms**

The Group is not within the scope of the OECD Pillar Two Model Rules, as Pillar Two legislation has not yet been enacted in any of the jurisdiction in which the Group operates.

(d) **Amendment to Ind AS 21-Lack of exchangeability**

The Amendments introduces requirement to assess when a currency is exchangeable into another currency and when it is not. The amendment requires an entity to estimate the spot exchange rate when it concludes that a currency is not exchangeable into another currency.

These amendments had no effect on the consolidated financial statements of the Group.

B. The below amendments are notified but not yet effective

Amendment to Ind AS 1 'Presentation of Financial Statements'- Classification of Liabilities as current or non-current and non-current liabilities with covenants:

The amendment includes specific provisions that will take effect for reporting periods beginning on or after 1 April 2026, retrospectively, as outlined below:

(a) Breach of material covenant for long-term loan arrangement on or before end of reporting period with effect that liability becomes payable on demand as on reporting date, then it shall be classified as current liability, if lender agreed after reporting period and before approval of financial statements to not demand payment as a consequence of breach.

(b) Classify as non-current liability, if lender agreed by end of reporting period to provide grace period ending at least 12 months after reporting period within which entity can rectify the breach provided lender does not demand immediate repayment.

(c) Disclose information about the timing of settlement to understand the impact of the liability on the financial statements.

The Group does not expect this amendment to have an impact on its operations or financial statements.

As per our report of even date

For M/s Jethani & Associates
Chartered Accountants
Firm Registration No.: 010749C

For and on behalf of the board

CA Umesh Kumar Jethani

Amit Agarwal

Simple Agarwal

Partner	WTD and CEO	Director
Membership No. 400485	DIN: 00016133	DIN: 03072646
UDIN: 26400485CFLN2D3218		
Date: May 30, 2026		
Place: Jaipur		

Hukam Singh	Jeevan Kumar
CFO	Company Secretary
Place: Moradabad	
Date: May 30, 2026	

GENUS PRIME INFRA LIMITED
(Formerly Gulshan Chemfill Limited)
CIN: L24117UP2000PLC032010
Near Moradabad Dharam Kanta, Kanth Road, Harthala, Moradabad-244001

NOTE 2 - PROPERTY, PLANT & EQUIPMENT

(All amounts are in Indian Rupees in lacs except share data and unless otherwise stated)

NAME OF ASSETS	GROSS BLOCK				DEPRECIATION				NET BLOCK	
	As at 01-04-2025	Additions	Deductions /Transfer	As at 31-03-2026	As at 01-04-2025	For the Period	Adjustments	As at 31-03-2026	As at 31/03/2026	As at 31/03/2025
Land	450.00	604.84	-	1,054.84	-	-	-	-	1,054.84	139.97
Lease Hold Land	188.41	-	-	188.41	30.45	(13.32)	-	17.13	171.28	-
Factry Building	-	47.71	-	47.71	14.98	1.23	-	16.21	31.50	33.01
Land & Building - Flat and shop	1,272.59	227.96	-	1,500.55	518.96	43.46	-	562.42	938.13	194.62
Plant & Machinery @ 4.75%	1,351.00	22.01	-	1,373.01	884.26	84.54	-	968.80	404.21	2.25
Furniture & Fixture @ 6.33%	10.41	6.32	-	16.74	15.32	0.39	-	15.71	1.03	0.65
Computer @ 16.21%	0.88	51.83	-	52.71	50.49	0.05	-	50.54	2.17	2.19
Vehicles @ 9.5%	9.60	95.69	30.95	74.34	93.02	3.48	28.30	68.20	6.14	12.59
ROU Assets	16.79	-	-	16.79	12.28	4.51	-	16.79	0.00	12.59
	-	-	-		-	-	-			-
Genus Power	-	-	-	-	-	-	-			-
Office Equipment	-	0.89	-	0.89	0.69	0.02	-	0.71	0.18	-
Computer	-	2.87	-	2.87	2.73	-	-	2.73	0.14	-
Furniture & Fixture	-	0.91	-	0.91	0.55	0.11	-	0.66	0.25	-
	-	-	-		-	-	-			-
Total (A)	3,299.69	1,061.05	30.95	4,329.78	1,623.72	124.47	28.30	1,719.90	2,609.88	397.87
Capital Work in Progress (B)	146.65	14.02	-	160.67	-	-	-	-	160.67	146.65
Total (A+B)	**3,446.34**	**1,075.07**	**30.95**	**4,490.45**	**1,623.72**	**124.47**	**28.30**	**1,719.90**	**2,770.55**	**544.52**

The company has undergone into an Operating Lease Agreement for 99 years term with Greentech Mega Food Park Limited. Total Lease rent for the lease term has already been paid and the Board has decided the lease hold land will be amortised over the period of lease. Any Excess charged in the previous years will be reversed during the year.

Notes to the Consolidated financial statements for the year ended March 31, 2026
(All amounts are in Indian Rupees in lacs except share data and unless otherwise stated)

3 Investments

Particulars	As at March 31, 2026	As at March 31, 2025
Non-Current		
Investment in Equity Instruments (Unquoted)	6,512.99	1,333.33
Investment in Preference shares (Unquoted)	3,128.45	4,777.00
	9,641.44	**6,110.33**
Investment in Equity Instruments (Unquoted) (at Fair value through Other Comprehensive Income)		
In Associates		
5375 (31 March 2025: 5375) Nos. of Equity Shares of Rs. 10/- each in J.C. Textiles Pvt Ltd.	48.06	82.08
15598504 (March 31, 2025: NIL) of Rs 10/- each Shares of Greentech Mega Food Pvt Ltd	1,721.07	-
49335 (March 31, 2025: NIL) of Rs 10/- each Shares of MKJ Manufacturing Pvt Ltd	349.76	
In Other entities		
4658621 (31 March 2025: 4658621) Nos. of Equity Shares of Rs. 10/- each in Yajur Commodities Ltd (Formely Known as Virtuous Urja Ltd)		572.08
3 (31 March 2025: 3) Nos. of Equity Share of Hi- Print Electromack Pvt Ltd. Rs. 10/- each	0.52	0.52
407000 (March 31, 2025: Nil) of Rs 10/- each Parsee Leasing & Finvest Ltd	400.37	-
1975000 (March 31, 2025: Nil) of Rs 10/- each Vinsan Credit & Securties Ltd	1,430.69	-
3908000 (31 March 2025: 3908000) Nos. of Equity Shares of Rs. 10/- each in Genus Apparels Ltd.	416.20	404.87
NIL (31 March 2025 : 46979) Nos. of Equity Shares in New Electric Innova Private Limited	-	29.58
384750 (31 March 2025: 384750) Nos. of Equity Shares of Rs 10/- each Greenwings Innovative Finance Pvt Ltd	54.44	49.63
5,83,891 (31 March 2025: 46979) Nos. of Equity Shares of Rs. 10/- each in Genus Innovation Ltd	2,091.50	194.18
385 (31 March 2025: 385) Nos. of Equity Shares of Rs. 100/- each in Sukhvarsha Distributors (P) Ltd	0.39	0.39
	6,512.99	**1,333.33**
Investment in Preference shares (Unquoted) (at amortised cost)		
1500000 (March 31, 2025: Nil) 9% Non Cumulative Redeemable Prefrence Shares of Rs 100/- each of Genus Paper & Boards Ltd.	974.90	-
800000 (March 31, 2025: Nil) 0% Non Cumulative Redeemable Prefrence Shares of Rs 100/- each of Genus Paper & Coke Ltd.	581.43	-
704460 (March 31, 2025:Nil) 9% Non Cumulative Redeemable Prefrence Shares of Rs 100/- each of Hi- Print Electromack Pvt Ltd.	312.17	-
636800 (March 31, 2025: Nil) 9% Non Cumulative Redeemable Prefrence Shares of Rs 100/- each of Hi- Print Electromack Pvt Ltd.	184.17	-
1532300 (March 31, 2025: Nil) 9% Non Cumulative Redeemable Prefrence Shares of Rs 100/- each of Hi- Print Electromack Pvt Ltd.	709.06	-
436200 (March 31, 2025: Nil) 9% Non Cumulative Redeemable Prefrence Shares of Rs 100/- each of Hi- Print Electromack Pvt Ltd.	127.84	-
55800 (March 31, 2025: Nil) 9% Non Cumulative Redeemable Prefrence Shares of Rs 100/- each of Kailash Vidut & Ispat Ltd.	16.35	-
168000 (March 31, 2025: Nil) 9% Non Cumulative Redeemable Prefrence Shares of Rs 100/- each of Kailash Industries Ltd.	49.24	-
430000 (31 March 2025: 430000) Nos. of Redeemable Preference Shares of Rs. 100/- each in Yajur Commodities Limited (Formally Known as Virtuous Urja Ltd)	-	820.00
2873560 (31 March 2025:2873560) Nos. of Optionally Convertible Preference Shares of Rs. 10/- each in Hi Print Electromack Pvt Ltd.	-	2,618.00
128650 (31 March 2025: 128650) Nos. of Preference Shares of Rs. 100/- each in Genus International Commodities Ltd	70.38	128.65
26350 (31 March 2025: 26350) Nos. of NCRPS-Cumulative of Rs. 100/- each in Hi Print Electromack Pvt Ltd	7.89	26.35
65100 (31 March 2025: 65100) Nos. of Preference Shares of Rs. 100/- each in Shares in Kailash Vidyut & Ispat Ltd	19.48	65.10
4900 (31 March 2025: 4900) Nos. of NCRPS-Non Cumulative Shares of Rs. 100/- each in Hi Print Electromack Pvt Ltd	1.47	4.90
1000000 (March 31, 2025: 1000000) Nos. of 9% Non Cumulative Redeemable Prefrence Shares of Rs 100/- each of Yajur Commodities Ltd.	-	1,000.00
1140000 (March 31, 2025: 1140000) Nos. of 5% Non Cumulative Redeemable Prefrence Shares of Rs 10/- each of Genus Apparels Ltd.	74.09	114.00
	3,128.45	**4,777.00**
	9,641.44	**6,110.33**

Notes to the Consolidated financial statements for the year ended March 31, 2026
(All amounts are in Indian Rupees in lacs except share data and unless otherwise stated)

4 Loans

(Unsecured, considered good)

Particulars	As at March 31, 2026	As at March 31, 2025
A) Non-current		
Loan and advances to related parties	2,329.92	-
Loans to others	9,323.92	-
Total	**11,653.83**	**-**
	As at March 31, 2026	**As at March 31, 2025**
B) Current		
Loan	-	-
Total	**-**	**-**

5 Other financial Assets

Particulars	As at March 31, 2026	As at March 31, 2025
Non-current Assets		
Security Deposit	4.79	-
	4.79	**-**
Current Assets		
Loans & Advances		
from related Parties	-	
from Customers & Others	4.31	-
	4.31	**-**

6 Non-financial assets

(Unsecured, considered good)

A) Non-current

	As at March 31, 2026	As at March 31, 2025
Advances recoverable in cash or kind	-	554.60
	-	**554.60**
B) Current		
	As at March 31, 2026	**As at March 31, 2025**
Advances recoverable in cash or kind		
from others	1,950.83	0.26
from related Parties	2,695.40	-
Balance with statutory/government authorities	242.25	6.31
Prepaid Insurance & Expenses	-	-
Deposits	-	-
Preliminary Expenses	0.01	-
Advances	212.71	-
	5,101.21	**6.57**

7 Inventories

Particulars	As at March 31, 2026	As at March 31, 2025
Stores, Chemical and packing Material	78.61	-
	78.61	**-**

8 Trade Receivables

Particulars	As at March 31, 2026	As at March 31, 2025
Trade Receivables Considered Good - Secured	109.72	
Trade Receivables Considered Good - Unsecured	540.78	-
	650.50	**-**

* (For detail Refer Note No.31)

Notes to the Consolidated financial statements for the year ended March 31, 2026
(All amounts are in Indian Rupees in lacs except share data and unless otherwise stated)

9 Cash and Bank Balances

A) Cash and cash equivalents

Particulars	As at March 31, 2026	As at March 31, 2025
Current		
Balance with banks:		
On current accounts	86.40	9.04
On Deposits with original maturity of less than three months	18.74	-
Cash on hand	16.07	2.41
	121.21	**11.45**

B) Other Bank Balances

Particulars	As at March 31, 2026	As at March 31, 2025
Current		
Balance with banks:		
On Deposits with original maturity more than three months	13.79	-
	-	-
	13.79	**-**

Breakup of financial assets carried at amortised cost / fair value

Particulars	As at March 31, 2026	As at March 31, 2025
Investments	9,641.44	6,110.33
Loans	11,653.83	-
Other Current Assets	4.31	-
Cash and Bank balances	121.21	11.45
	21,420.80	**6,121.78**

11 Other Equity

Particulars	As at March 31, 2026	As at March 31, 2025
General Reserve	41.70	41.70
Capital Reserve	14,657.76	5,011.12
Foreign Currency Translation Reserve	(697.37)	-
Securities Premium	6,379.05	8.53
Legal Reserve	0.73	-
Retained earnings	(3,910.42)	(498.16)
Equity instrument through OCI	1,287.29	(344.85)
	17,758.74	**4,218.33**

The movement in balance of other equity is as follows:

Particluars	As at March 31, 2026	As at March 31, 2025
General Reserve		
As per last balance sheet	41.70	41.70
Add: Additions during the year		-
Closing balance	**41.70**	**41.70**
Capital Reserve		
As per last balance sheet	5,011.12	5,011.12
Add: Additions during the year	13,969.16	-
Add: Fair value impact on land	464.88	-
Add: Additions due to Consolidation	223.72	-
Less: impact due to the Merger	(5,011.12)	-
Closing balance	**14,657.76**	**5,011.12**
Foreign Currency Translation Reserve		
As per last balance sheet	-	-
Add: Additions on account of Scheme of arrangement	**(697.37)**	-
Closing balance	**(697.37)**	-

Notes to the Consolidated financial statements for the year ended March 31, 2026
(All amounts are in Indian Rupees in lacs except share data and unless otherwise stated)

Securities Premium		
As per last balance sheet	8.53	8.53
Add: Additions during the year	6,370.52	-
Closing balance	**6,379.05**	**8.53**
Legal Reserve		
As per last balance sheet	-	-
Add: Additions during the year	**0.73**	-
Closing balance	**0.73**	-
Retained earnings		
Balance as per last financial statements	(498.16)	(494.49)
Less: Impact of Merger	(4,634.46)	-
Add: Profit for the year	536.42	(3.67)
Add: Net Profit /(Loss) From Associates companies after Tax	(101.18)	-
Less: Additions on account of Scheme of arrangement	(31.00)	-
Add: Additions on account of Scheme of arrangement	817.95	-
Net surplus in the statement of profit and loss	**(3,910.42)**	**(498.16)**
Equity instrument through OCI		
As per last balance sheet	(344.85)	(142.29)
Add: Additions during the year	(195.88)	(202.56)
Add: Impact of Merger	2,460.11	-
Less: Additions/Deletions on account of Scheme of arrangement	(663.08)	-
Add: Additions on account of Scheme of arrangement	31.00	-
Closing balance	**1,287.29**	**(344.85)**
	17,758.74	**4,218.33**

12 Minority Interest

Particluars	As at March 31, 2026	As at March 31, 2025
Minority Share-20% (Gulf Guar Gum)		
Share in Share Capital	763.26	-
Add: Share in Pre Acquisition Reserve and Surplus	(1,334.52)	-
Add: Share in Post Acquisition Reserve and Surplus	23.44	-
	(547.82)	-

13 Borrowings

A) Non Current borrowings

Particluars	As at March 31, 2026	As at March 31, 2025
From Banks (secured)		
Term loans	-	-
Other loans (unsecured)		
From Companies	4,119.29	2,162.53
TOTAL	**4,119.29**	**2,162.53**
The above amount includes:		
Secured borrowings	**-**	**-**
Unsecured borrowings	**4,119.29**	**2,162.53**

B) Current borrowings

Particluars	As at March 31, 2026	As at March 31, 2025
Current Maturities of Non Current borrowings		
From Banks (secured)		
Term loans		
Other loans (unsecured)		
From Relatives & Others		
Less : Amount disclosed under other current liabilities		
TOTAL	-	-
The above amount includes:		
Secured borrowings	-	-
Unsecured borrowings	-	-

Notes to the Consolidated financial statements for the year ended March 31, 2026
(All amounts are in Indian Rupees in lacs except share data and unless otherwise stated)

14 Other liabilities

Current

Particluars	As at March 31, 2026	As at March 31, 2025
Expenses Payable	2.88	6.00
Preference share capital due for redemption*	100.00	-
Advance from related Parties	2,607.80	-
Advance from customers and others	1,638.09	-
Total	**4,348.76**	**6.00**
Breakup of financial liabilities carried at amortised cost		
	As at March 31, 2026	**As at March 31, 2025**
Borrowing	4,119.29	-
Other liabilites	4,348.77	-
Trade Payables	447.81	-
Total	**8,915.86**	**-**

15 Deferred Tax Liability

Particluars	As at March 31, 2026	As at March 31, 2025
Deferred tax liability arising on account of timing differences relating to:		
Impact on account of fair Value of land carried at FVTOCI	66.67	
Impact on account of investment carried at FVTOCI	754.09	(102.01)
(A)	**820.76**	**(102.01)**
Deferred tax asset arising on account of timing differences relating to:		
Provision for bad and doubtful debts and expected Credit Loss	-	
Impact on account of investment carried at amortised cost	**34.43**	**-**
Impact on account of scheme of arrangement	**-**	**-**
Written down value difference of property, plant and equipment between tax and financial books	**746.50**	**-**
MAT credit entitlement	**-**	**0.46**
(B)	**780.93**	**0.46**
(A-B)	**39.82**	**(102.46)**

16 Trade Payable

Particulars	As at March 31, 2026	As at March 31, 2025
Trade payables (Refer note 39 for details of dues to micro and small enterprises)		
- Total outstanding dues of micro and small enterprises	-	-
- Total outstanding dues of creditors other than micro and small enterprises	447.81	-
	447.81	**-**

17 Current Tax Liabilities

Particulars	As at March 31,2026	As at March 31,2025
Provision for tax (net of advance tax payments)	18.32	-
Provision for Lease Liability		
	18.32	**-**

18 Non Financial Liabilities

Particulars	As at March 31, 2026	As at March 31, 2025
Statutory liabilities	7.78	0.02
	7.78	**0.02**

Notes to the Consolidated financial statements for the year ended March 31, 2026
(All amounts are in Indian Rupees in lacs except share data and unless otherwise stated)

10(A) Equity share capital

Particulars	As at March 31,2026	As at March 31,2025
Authorised		
3,00,00,000 (March 31, 2025: 3,00,00,000 Equity Share of Rs. 2/- each	600.00	600.00
3,00,000 0%Redeemable Preference shares of Rs. 100/- each	300.00	300.00
Issued, subscribed and fully paid-up shares		
1,49,26,440 (March 31, 2025: 1,49,26,440;) Equity Shares of Rs. 2/-	298.53	298.53
1,00,000 0% Redeemable Preference shares of Rs. 100/- each		100.00
	298.53	**398.53**

a. Reconciliation of the equity shares outstanding at the beginning and at the end of the year.

Equity shares	As at March 31,2026		As at March 31,2025	
	Numbers	Value	Numbers	Value
At the beginning of the year	14,926,440	298.53	14,926,440	298.53
Issued during the year	-	-	-	-
Outstanding at the end of the year	**14,926,440**	**298.53**	**14,926,440**	**298.53**

0%Redeemable Preference shares	As at March 31,2026		As at March 31,2025	
	Numbers	Value	Numbers	Value
At the beginning of the year	100,000	100.00	100,000	100.00
Issued during the year	-	-	-	-
Outstanding at the end of the year	**100,000**	**100.00**	**100,000**	**100.00**
Less : Disclosed in Other Current Liabilities	100,000	100.00	**-**	**-**
Net	**-**	**-**	**100,000**	**100.00**

b. *Note :

The Company is in the process of approaching and reconciling the details of preference shareholders for redemption of preference shares which have become due for redemption. Pending completion of the process, the said preference shares continue to be disclosed under "Other Financial Liabilities" head in the financial statements in accordance with the requirements of Ind AS 32 "Financial Instruments: Presentation".

c. Terms / rights attached to equity shares

The Company has only one class of equity shares having a par value of Re.2 per share. Each holder of equity shares is entitled to one vote per share. The Company declares and pays divided in Indian Rupees. The dividend proposed by the board of directors is subject to approval of Shareholders in Annual General Meeting. In the event of liquidation of the Company, the holders of equity shares will be entitled to receive remaining assets of the Company, after distribution of all preferential amounts. The distribution will be in proportion to the number of equity shares held by the shareholders.

d. Terms / rights attached to preference shares

The face value of each preference share is Rs. 100. The shares shall have same voting rights applicable to the preference shares under the Companies Act, 2013. In the event of liquidation of the Company, the holder is entitled to receive in priority to all equity shares, amount equal to total of paid up capital.

e. Details of shareholders holding more than 5% equity shares in the Company

	Particulars	As at March 31,2026		As at March 31,2025	
		Numbers	% holding	Numbers	% holding
1	Rajendra Agarwal	4,367,782	29.26%	4,367,782	29.26%
2	Jitendra Agarwal	3,434,221	23.01%	3,434,221	23.01%
3	Amit Kumar Agarwal	3,387,520	22.69%	3,387,520	22.69%

Details of shareholders holding more than 5% in 0% Redeemable Preference shares in the Company

	Particulars	As at March 31,2026		As at March 31,2025	
		Numbers	% holding	Numbers	% holding
1	Namo Resorts Private Limited/Opal Buildwell Pvt.Ltd.	10,000	10.00%	10,000	10.00%
2	Webnet Systems India Private Limited	10,000	10.00%	10,000	10.00%
3	Rahul Finlease Private Limited	10,000	10.00%	10,000	10.00%
4	Polo Leasing & Finance Private Limited	10,000	10.00%	10,000	10.00%
5	Rajkar Electronics & Electricals Private Limited	10,000	10.00%	10,000	10.00%
6	Sears Exim Private Limited	10,000	10.00%	10,000	10.00%
7	Panchvatti International Private Limited	10,000	10.00%	10,000	10.00%
8	Sharda India Private Limited	10,000	10.00%	10,000	10.00%
9	Upper India Sugar Mills Private Limited	10,000	10.00%	10,000	10.00%
10	Ria Marketing Services Private Limited	5,000	5.00%	5,000	5.00%
11	Nepostal India Pvt Ltd/Quadient Solutions India Pvt.Ltd.	5,000	5.00%	5,000	5.00%

*The Company is in the process of approaching and reconciling the details of preference shareholders for redemption of preference shares which have become due for redemption. Pending completion of the process, the said preference shares continue to be disclosed under "Other Financial Liabilities" head in the financial statements in accordance with the requirements of Ind AS 32 "Financial Instruments: Presentation".

f. **Detail of Promoters Shareholding**

Equity Shares of Rs. 2 Each		As At 31-03-2026				
S. No.	Particulars	No. of Shares at the Beginning of the year	Changes during the year	No. of Shares at the end of the year	% of Total Shares	% Change during the year
1	Amit Kumar Agarwal	3,387,520	-	3,387,520	**22.69%**	-
2	Rajendra Agarwal	4,367,782	-	4,367,782	**29.26%**	-
3	Jitendra Agarwal	3,434,221	-	3,434,221	**23.01%**	-
	Total	**11,189,523**		**11,189,523**		

g.

Equity Shares of Rs. 2 Each		As At 31-03-2025				
S. No.	Particulars	No. of Shares at the Beginning of the year	Changes during the year	No. of Shares at the end of the year	% of Total Shares	% Change during the year
1	Amit Kumar Agarwal	3,387,520	-	3,387,520	**22.69%**	-
2	Rajendra Agarwal	4,367,782	-	4,367,782	**29.26%**	-
3	Jitendra Agarwal	3,434,221	-	3,434,221	**23.01%**	-
	Total	**11,189,523**		**11,189,523**		

10(B) **Share Capital Pending Allotment**

Particulars	As at 31-03-2026	As at 31-03-2025
Equity Share Capital to be alloted for shareholders of Genus Power Infrastructure Ltd (304659786/6*2)	1,015.53	-
Equity Share Capital to be alloted for shareholders of Yajur Commodities Ltd (20456857/5*3*2)	245.48	-
Preference Share Capital to be alloted for shareholders of Yajur Commodities Ltd	2,288.00	-
	3,549.02	**-**

Notes to the Consolidated financial statements for the year ended March 31, 2026
(All amounts are in Indian Rupees in lacs except share data and unless otherwise stated)

19 Revenue from Operations

	March 31, 2026	March 31, 2025
Sale of products	-	-
Interest on others	414.41	-
Commission Received	2.36	22.32
Income from Supervision	7.50	-
	424.27	**22.32**
Revenue by Geography		
In India	424.27	22.32
Outside India	-	-
Timing of Revenue recognition		
Goods Transferred at a point in time	424.27	22.32

20 Other income

	March 31, 2026	March 31, 2025
INTEREST ON FDR	2.92	-
Interest on I.Tax Refund	0.04	0.04
Interest on Pref Shares	258.31	-
Other Interest Income	75.12	-
Profit on Sale of Fixed Assets	1.12	-
Profit on Sale of Shares	30.62	-
	368.14	**0.04**

21 Employees Benefit Expenses

	March 31, 2026	March 31, 2025
Salaries, wages and bonus	17.64	12.47
Contribution to provident and other funds	0.02	-
	17.66	**12.47**

22 Finance Cost

Particulars	March 31, 2026	March 31, 2025
Interest Paid to Others	70.63	-
Bank charges	0.55	-
	71.17	**-**

Notes to the Consolidated financial statements for the year ended March 31, 2026
(All amounts are in Indian Rupees in lacs except share data and unless otherwise stated)

23 Other Expenses

	March 31, 2026	March 31, 2025
Adminstrative Expenses		
Listing expenses	17.89	6.02
Demat Expenses	0.01	0.06
ROC Filling fee	0.18	0.12
Accounting Charges	-	0.70
Printing and Stationary	0.04	0.03
Advertisement and Publicity	1.12	1.16
Travelling Expenses and Conveyance	0.18	0.06
Legal and Professioanl Expenses	10.04	3.51
Postage & Telegram Expenses	-	0.04
Auditors' Remuneration	1.46	1.61
Telephone Expenses	0.69	0.02
Advances W/off	0.25	-
Bank Charges	-	0.05
Website Development Expenses	0.11	0.11
Software Expenses	0.29	0.04
Miscellaneous Expenses	0.19	0.04
Subscription & Membership	0.30	-
Outward Freight and Forwarding Expenses(Net)	-	-
Compensation/ Interest Paid	-	-
P&L on Forex Transaction	(0.02)	-
Rates & Taxes	6.70	-
Rent	1.40	-
Interest for late payment	0.02	-
Interest on GST late payment	0.04	-
Merger Demerger Expenses	-	-
Rounded Off	0.00	-
Office expenses	0.04	-
Insurance expenses	0.26	-
Electricity and Water Expenses	0.02	-
Building repair & maint.	0.31	-
Repairs and maintenance	0.92	-
Vehicle repair & maintenance	0.24	-
	42.68	**13.56**
Details of Auditors' Remuneration are as follows:		
Statutory Auditors:		
Audit Fees	1.35	1.50
Reimbursement of expenses	0.11	0.11
	1.46	**1.61**

24 Tax Expenses

(a) Tax charge

	March 31, 2026	March 31, 2025
The Major component of income tax expenses are as follows:		
Current Income tax:		
Current income tax charges	-	-
Adjustment in respect of current income tax of previous years		
Deferred tax:		
Relating to origination and reversal of temporary differences		
Income tax expenses reported in the statement of profit or loss	**-**	**-**

OCI Section

Deferred tax related to items recognised in OCI during the year:

Particulars	March 31, 2026	March 31, 2025
Items that will be reclassified to profit or loss		
Items that will not be reclassified to profit or loss	34.43	71.17
Income tax charged to OCI	**34.43**	**71.17**

(b) Reconciliation of effective tax rate:

	March 31, 2026	March 31, 2025
Profit before tax (A)	458.69	(3.67)
Enacted tax rate in India (B)	26.00%	26.00%
Expected Tax Expenses (C= A*B)	119.26	-
Actual Tax expense (net off tax for earlier years)	-	
Difference (Note A)	**119.26**	**-**

Note A	**March 31, 2026**	**March 31, 2025**
Other than temporary difference		
MAT Credit Not Recognised	-	-
MAT and Other benefits allowed under various provisions	-	-
	-	**-**

25 Other Comprehensive Income (OCI)

The disaggregation of changes to OCI by each type of reserve in equity is shown as below:

	March 31, 2026	March 31, 2025
Remeasurement of Financial assets	(230.31)	(273.73)
Tax on same	34.43	71.17
Total	**(195.88)**	**(202.56)**

26 Earnings per equity share

	March 31, 2026	March 31, 2025
The following reflects the profit and share data used in the basic and diluted EPS computations:		
Profit available for equity shareholders	536.42	(3.67)
Weighted average number of equity shares in computing basic EPS	149.26	149.26
Face value of each equity share (Rs.)	2.00	2.00
Earnings per equity share: Basic and Diluted (Rs.)	3.59	(0.02)

27 Contingent Liability

	March 31, 2026	March 31, 2025
Corporate guarantee to Banks for Securing the Credit facilities of others (Actual utilisation as at March 31, 2026: Rs Nil March 31, 2025: Rs. NIL)		
Income Tax Claims not acknowledged as debts	-	-

Notes to the Consolidated Financial statements for the year ended March 31, 2026
(All amounts are in Indian Rupees in lacs except share data and unless otherwise stated)

28 Ratio Analysis

Particulars	March 31, 2026	March 31, 2025	Variance in %	Remarks (if variance is more than 25%)
(a) Current Ratio,	1.24	2.99	-58.66%	Decrease due to increase in current liabilities
(b) Debt-Equity Ratio,	0.23	0.48	-52.35%	Decrease due to increase in Net Worth
(c) Debt Service Coverage Ratio,	N.A.	N.A.	-	
(d) Return on Equity Ratio,	0.03	(0.00)	3278.25%	Increase due to increase in Net Profit attributable to the Shareholders
(e) Inventory turnover ratio,	N.A.	N.A.	-	
(f) Trade Receivables turnover ratio,	N.A.	N.A.	-	
(g) Trade payables turnover ratio,	N.A.	N.A.	-	
(h) Net capital turnover ratio,	0.02	0.00	383.44%	Increase due to increase in Net Profit
(i) Net profit ratio,	1.08	(0.16)	757.42%	Increase due to increase in Net Profit
(j) Return on Capital employed,	0.02	(0.00)	3393.44%	Increase due to increase in EBIT
(k) Return on investment.	0.04	(0.00)	4667.98%	Increase due to increase in Net Profit

Formulae used for above calculation

Particulars	Numerator	Denominator
Current ratio	Current Assets	Current Liabilities
Debt- Equity Ratio	Total Debt	Shareholder's Equity
Debt Service Coverage ratio	Earnings for debt service = Net profit after taxes + Non-cash operating expenses	Debt service = Interest & Lease Payments + Principal Repayments
Return on Equity ratio	Net Profits after taxes	Average Shareholder's Equity
Inventory Turnover ratio	Cost of goods sold	Average Inventory
Trade Receivable Turnover Ratio	Net credit sales = Gross credit sales - sales return	Average Trade Receivable
Trade Payable Turnover Ratio	Net credit purchases = Gross credit purchases - purchase return	Average Trade Payables
Net Capital Turnover Ratio	Net sales = Total sales - sales return	Working capital = Current assets – Current liabilities
Net Profit ratio	Net Profit	Net sales = Total sales - sales return
Return on Capital Employed	Earnings before interest and taxes	Capital Employed
Return on Investment	Interest (Finance Income)	Investment

29 Maintenance & operating effectiveness of Audit Trail feature

The Company maintain its books of Acoounts electronically on servers located in India. However, it has performed backup of its books of Accounts on a daily Basis as required under law.

The company has used accounting software for maintaining its books of accounts which has a feature of recording audit trail (edit log) facility and same has operated throughout the year for all relevant transactions recorded in the software. Further no instances of the audit trail feature being tempered with was noted. Further the company has preserved the audit trail from the date of enabling features in the accounting software.

30 Additional Disclosure on account of amendment in schedule III of the Companies Act, 2013

(i) The Company does not have any **Benami property**, where any proceeding has been Initiated or pending against the Group for holding any Benami Property under Benami Transactions (Prohibition) act,1988.

(ii) The Company has not been declared **wilful defaulter** by any bank or financial institution or government or any government authority in accordance with the guidelines on wilful defaulters issued by the RBI.

(iii) The Company does not have any transactions with companies **struck off** under section 248 of the Companies act, 2013.

(iv) The Company does not have any **charges** or satisfaction which is yet to be registered with **ROC** beyond the statutory period.

(v) **Where the Scheme of Arrangements has been approved by the Competent Authority in terms of sections 230 to 237 of the Companies Act, 2013**, the company shall **disclose that the effect of such Scheme** of Arrangements have been accounted for in the books of account of the Company in accordance with the Scheme and in accordance with accounting standards and any deviation in this regard shall be explained.

(vi) The Company **has not advanced or loaned or Invested funds** to any other person(s) or entity (ies), including foreign entities (Intermediaries) with the understanding that the Intermediary shall:

(a) directly or indirectly lend or invest in other persons or entities Identified in any manner whatsoever by or on behalf of the company (Ultimate Beneficiaries) or

(b) provide any guarantee, security or the like to or on behalf of the Ultimate Beneficiaries

Notes to the Consolidated Financial statements for the year ended March 31, 2026

(vii) The Company **has not received any fund from any person(**s) or entity(ies), including **foreign entities** (Funding Party) with the understanding (whether recorded in writing or otherwise) that the Group shall:

(a) directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party (Ultimate Beneficiaries) or

(b) provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries

(viii) The Company has not any such transaction which is **not recorded** in the books of accounts that **has been surrendered or disclosed as income** during the year in the tax assessments under the Income Tax Act, 1961 (such as, search or survey or any other relevant provisions of the Income Tax Act, 1961.

(ix) The Company is covered under section 135 of the Companies act, 2013. The required disclosure details of Corporate Social Responsibility is as under

(x) The Company has not traded or Invested in **Crypto currency** or Virtual Currency during the financial year.

S. No.	Particulars	March 31, 2026	March 31, 2025
(a)	amount required to be spent by the company during the year,	-	-
(b)	amount of expenditure incurred,	-	-
(c)	shortfall at the end of the year,	-	-
(d)	total of previous years shortfall,	-	-
(e)	reason for shortfall,	-	-

31 Related party disclosures

Names of related parties and description of relationship

Relationship	Name of the company	% age of holding
Subsidiaries:	**Foreign**	
	Maple Natural Resources	100.00%
	P T Maple Natural Resources	100.00%
	Gulf Guar Gum Company LLC SFZ.	80.00%
	Indian	
	Ganpati Global Pvt.Ltd.	100.00%
Assoiciates:	MKJ Manufacturing Pvt Ltd	50.00%
	J.C Textiles Pvt Limited	36.32%
	Greentech Mega Food Park Ltd	26.00%
Enterprises in the control of the Management		
	Genus International Commodities Ltd	
	Genus Apparels Ltd	
	Kailash Industries Limited	
	Virtous Mining Ltd	
	Hi-Print Electromack Pvt Ltd	
	Kailash Vidyut & Ispat Limited	
Key managerial personnel	Amit Agarwal — WTD & CEO	
	Hukam Singh — CFO	
	Jeevan Kumar — Company Secretary	
Independent and Non Executive Directors	Anu Sharma	
	Udit Agarwal	
Non Independent and Non Executive Directors	Simple Agarwal	

Notes to the Consolidated Financial statements for the year ended March 31, 2026

Transactions with related parties

Particulars	March 31, 2026	March 31, 2025
MKJ Manufacturing Pvt Ltd		
Closing Balance of Investment	600.00	-
J.C Textiles Pvt Limited		
Closing Balance of Investment	86.00	-
Greentech Mega Food Park Ltd		
Investment made during the year	103.99	
Closing Balance of Investment	1,580.27	-
Genus International Commodities Ltd		
Balance payable (Loan)	40.00	40.00
Kailash Industries Limited		
Balance recivables (Loan)	86.47	-
Virtous Mining Ltd		
Loan Given	1.50	
Balance recivables (Loan)	6.50	-
Hi-Print Electromack Pvt Ltd		
Closing Balance of Investment	3,085.45	
Kailash Vidyut & Ispat Limited		
Balance recivables (Loan)	810.50	-
Simple Agarwal		
Loan Taken	578.00	
Balance payable (Loan)	578.00	-
Kailash Chnadra Agarwal		
Loan Paid	39.26	
Balance payable (Loan)	60.74	-
Kailash Coal & Coke Co.Ltd.		
Loan Paid	572.00	
Balance payable (Loan)	353.14	-
Yajur Comtrade Pvt.Ltd.		
Loan Taken	314.00	
Loan Paid	339.50	
Balance payable (Loan)	425.30	-
Virtous Infra Limited		
Loan Paid	6.10	
Balance recivables (Loan)	436.03	-
Genus Paper & Coke Limited		
Loan Taken	295.50	
Loan Paid	201.10	
Balance payable (Loan)	345.08	-
Greenwings Innovative Finance Pvt. Ltd.		
Opening Balance	(0.10)	
Loan Received	0.10	
Kailash Enterprises		
Balance recivables (Loan)	151.00	-
Key managerial personnel		
Mr. Hukam Singh		
Salary Paid	8.08	8.04
Mr. Jeevan Kumar		
Salary Paid	4.45	4.39

Notes to the Consolidated Financial statements for the year ended March 31, 2026

31 Trade Receivables Ageing Sechdule

Particulars	Outstanding of following periods from due Date of Payment as on 31-03-2026					Total
	Less than 6 Months	6 Months -1 Year	1-2 Years	2-3 Years	More than 3 Years	
(i) Undisputed Trade Receivables - Considered Good					**109.72**	**109.72**
(ii) Undisputed Trade Receivables - Which have significant increase in Credit Risk						-
(iii) Undisputed Trade Receivables - Credit Impaired						-
(i) Disputed Trade Receivables - Considered Good					**540.78**	**540.78**
(ii) Disputed Trade Receivables - Which have significant increase in Credit Risk						-
(iii) Disputed Trade Receivables - Credit Impaired						-
						-

Particulars	Outstanding of following periods from due Date of Payment as on 31-03-2025					Total
	Less than 6 Months	6 Months -1 Year	1-2 Years	2-3 Years	More than 3 Years	
(i) Undisputed Trade Receivables - Considered Good						-
(ii) Undisputed Trade Receivables - Which have significant increase in Credit Risk						-
(iii) Undisputed Trade Receivables - Credit Impaired						-
(i) Disputed Trade Receivables - Considered Good						-
(ii) Disputed Trade Receivables - Which have significant increase in Credit Risk						-
(iii) Disputed Trade Receivables - Credit Impaired						-
						-

32 Trade Payables Ageing Schedule

Particulars	Outstanding of following periods from due Date of Payment as on 31-03-2026				
	Less than 1 Year	1-2 Years	2-3 Years	More than 3 Years	Total
(i) MSME					-
(ii) Others	0.25		(74.86)	522.42	**447.81**
(iii) Disputed Dues - MSME					-
(iv) Disputed Dues - Others					-

Particulars	Outstanding of following periods from due Date of Payment as on 31-03-2025				
	Less than 1 Year	1-2 Years	2-3 Years	More than 3 Years	Total
(i) MSME	-	-	-	-	-
(ii) Others	-	-	-	-	-
(iii) Disputed Dues - MSME	-	-	-	-	-
(iv) Disputed Dues - Others	-	-	-	-	-

Notes to the Consolidated Financial statements for the year ended March 31, 2026

33 Disclosure required under section 186 (4) of the Companies Act, 2013

Included below are particulars of loans and advance & Investment made are as required to be disclosed by section 186 (4) of Companies Act, 2013:

Particulars		Nature	Rate of Interest	March 31, 2026	March 31, 2025
A.G.Organica Pvt.Ltd.		Loan		800.00	-
Anannya City Homes Estate Pvt Ltd		Loan		500.00	-
Artline Vinimay Pvt.Ltd.		Loan		1,297.20	-
Ayatti Minearls		Loan		21.00	-
Bhupender Singh		Loan		5.00	-
Bull Mining Pvt Ltd		Loan		112.00	-
Chetna Apparels Pvt Ltd		Loan		835.56	-
Gauri Agarwal		Loan		10.00	-
Genus Consortium		Loan		805.49	-
Genus Paper & Coke Ltd.		Loan		345.08	-
GRD Trucks Pvt Ltd		Loan		10.00	-
India Coke and Power Pvt.Ltd.		Loan		0.00	-
Jai Ambey Indochem Pvt Ltd		Loan		50.00	-
JAY IRON AND STEELS LTD		Loan		14.92	-
Kailash Enterprises		Loan		151.00	-
Kailash Industries Ltd		Loan		86.47	-
Kailash Vidyut & Ispat Limited		Loan		810.50	-
Kalinga Paints & Chemicals Ind Ltd		Loan		5.00	-
Kamal Mehta		Loan		0.53	-
KRMG Agro Farms Private Limited		Loan		2,253.50	-
MANJU SARAF		Loan		649.12	-
Megha Singh		Loan		5.00	-
MM Enterprises		Loan		500.00	-
MURARILAL SARAF		Loan		580.96	-
PEYUSH KANT		Loan		50.00	-
SHREE SALASAR CASTING PVT LTD		Loan		51.67	-
Sita Nivas Pvt.Ltd.		Loan		756.97	-
Udit Agarwal		Loan		10.00	-
Virtous Mining Ltd.		Loan		6.50	-
Virtuous Infra Ltd.		Loan		436.04	-
SUBSIDIARY					
Ganpati Global Pvt. Ltd.		Loan		408.54	-
Gulf Gaur Gum Company Ltd.		Loan		85.79	-
				11,653.83	
Investment made in pursuance of Scheme of arrnagements (Refer note 34)					
Maple Natural Resources Pte. Ltd, Singapore*	Foreign Subsidiary	Investment		-	
P T Maple Natural Resources	Foreign Subsidiary	Investment		-	
Gulf Guar Gum Company LLC SFZ.	Foreign Subsidiary	Investment		-	
Ganpati Global Private Ltd.	Subsidiary	Investment		746.37	
MKJ Manu Associates		Investment		600.00	
Greentech Associates		Investment		1,580.27	
J.C Textiles Associates		Investment		86.00	
Parsee Leasing & Finvest Ltd		Investment		392.47	
Vinsan Credit & Securities Ltd		Investment		1,323.25	
Hi-Print Electromack Pvt Ltd		Investment		3,085.45	
Genus Innovation Ltd		Investment		387.02	
Professional Fashion & Management Pvt Ltd		Investment		30.00	
Sukhvarsha Distributors Pvt Ltd		Investment		0.39	
Genus Apparels Ltd		Investment		934.68	
Yajur Commodities Ltd		Investment		-	1000
Genus Paper & Boards Ltd		Investment		1,500.00	
Genus Paper & Coke Ltd		Investment		894.60	
Genus International Commodities Ltd		Investment		128.65	
Kailash Industries Limited		Investment		168.00	
Kailash Vidyut & Ispat Limited		Investment		120.90	
				11,978.05	1,000.00

Notes to the Consolidated Financial statements for the year ended March 31, 2026

34 **Imlementaion of New Labour Laws**

On November 21, 2025, the Government of India notified four new labour codes (the Code on Wages, 2019, the Code on Social Security, 2020, the Industrials Relations Code, 2020 and the Occupational Safety, Health and Working Conditions Code, 2020) consolidating 29 existing labour laws. The Ministry of Labour and Employment published draft Central Rules and FAQs to enable assesment of financial impact due to change in regulations.

Based on the evaluation of existing contractual arrangements and legal position as on the reporting date, management believes that no provision is required to be made. The Company continues to monitor regulatory developments pertaining to implementation of the Labour Codes, including the Code on Social Security, 2020."

35 **Disclosure pursuant to the Scheme of Arrangement as per NCLT Order.**

Demerger of Strategic Investment Division of Genus Power Infrastructure Limited and amalgamation of Star Vanijya Private Limited, Sunima Trading Private Limited, Sansar Infrastructure Private Limited and Yajur Commodities Limited

The Hon'ble National Company Law Tribunal, Allahabad Bench ("NCLT"), vide its order dated April 24, 2025, approved the Scheme of Arrangement involving demerger of Genus Power Infrastructures Limited and merger of Sansar Infrastructures Private Limited, Sunima Trading Private Limited and Star Vanijya Private Limited, being wholly owned subsidiaries, with the Company. Further, the merger of Yajur Commodities Limited became effective upon filing of Form INC-28 on June 07, 2025. Accordingly, the Scheme has been given effect in these financial statement from the respective effective dates in accordance with the approved Scheme and applicable accounting standards.

Pursuant to the Scheme, issuance of shares as consideration for the merger is pending being allotment date 10th April 2026, due to completion of certain legal and regulatory formalities.

Further, consequent to issuance of ESOPs/ESARPs by the demerged company, namely Genus Power Infrastructures Limited, during the period between the effective date and the record date, the Company is required to issue additional 1,21,949 fully paid-up equity shares of Rs. 2 each aggregating to Rs. 2.44 lakhs, over and above the original consideration determined under the Scheme on April 24, 2025. The consequential accounting impact arising therefrom has been recognised under Capital Reserve.

During the year, the former subsidiary included in the corresponding year's consolidated financial statement has merged with the Company. Consequently, the current year's consolidated financial statement include a newly acquired subsidiary pursuant to the Scheme. Accordingly, the consolidated financial statement for the current year are not comparable with those of the corresponding year.

Consequent to the Scheme coming into effect and in accordance with the Share Entitlement Ratio enshrined in the Scheme, the Company has to be allotted following Securities:

*3 equity shares of ₹2 each for every 5 equity shares of ₹10 each held in Yajur Commodities Limited

*1 Zero Coupan Reedamble Preference Share of Rs.100 Each for every 1 Zero Coupan Reedemable Preference Share of Rs. 100 Each held in Jayur Commodities Limited

*1 9% Cumulative Non-Convertible Reedamble Preference Share of Rs. 100 each, fully paid up for every 1 9% Cumulative Non-Convertible Reedamble Preference Share of Rs. 100 each held by Yajur Commodities held

were issued for Merger for Investment Business to the equity shareholders of KCCCL as on the relevant Record Date.

There will be no issue and allotment of shares by the Amalgmating Company (Genus Prime Infra Limited) in consideration of the amalgmation of the Amalgmating Companies(Star Vanijya Private Limited, Sunima Trading Private Limited, Sansar Infrastructure Private Limited) are wholly owned sunsidiaries of the Amalgamted Company and the entire paid up share capital of the Amalgamting Companies are held by Amalgamted Company along with the nominees of Amalgamated Company. Further, all equity shares held by the Amalgamated Company and its Nominee(s) in the Amalgamating Companies shall be cancelled and extinguished without any further act, deed or application upon the Scheme of becoming effective.

Further, in accordance with the Share Exchange Ratio enshrined in the Scheme, the Company has allotted 1 equity shares of ₹2 each for every 6 equity shares of ₹1each held in Genus Power Infrastructure Limited, to the equity shareholders of Genus Power Infrastructure Limited as on the relevant Demerger Record Date.

The Company has not recognised any goodwill pursuant to the amalgamation.

36 The financial figures for one of the foreign subsidiary, i.e, PT Maple Natural resoruces has not been consolidated for the current year, considering its nil net worth and ongoing closure process.

Notes to the Consolidated Financial statements for the year ended March 31, 2026

37 **Capital Management**

For the purpose of the Company's capital management, capital includes issued equity capital and all other equity reserves attributable to the equity holders. The primary objective of the Company's capital management is to maximise the shareholder value and keep the debt equity ratio within acceptable range. The Company manages its capital structure and makes adjustments in light of changes in economic conditions and the requirements of the financial covenants. To maintain or adjust the capital structure, the Company may adjust the dividend payment to shareholders, return capital to shareholders and issue new shares.

Particulars	March 31, 2026	March 31, 2025
Borrowings	4,119.29	2,162.53
Less: Cash and Bank balances	121.21	11.45
Net Debt (A)	3,998.07	2,151.09
Equity	21,058.47	4,616.86
Total Capital (B)	21,058.47	4,616.86
Total of Capital and Net Debt C=(A+B)	25,056.54	6,767.94
Gearing Ratio	15.96%	31.78%

38 The Company has lease contracts for land. These leases have lease terms of 99 years. The Company's obligations under its leases are secured by the lessor's title to the leased assets. Generally, the Company is restricted from assigning and subleasing the leased assets without the previous consent of the Lessor. The lease contracts include extension terms which are based on the mutually agreeable terms of the parties. Whereas, the termination option is generally vested with the lessor and is exercisable in case of specified defaults by the lessee, as outlined in the agreements.

Carrying amounts of right-of-use assets recognised and the movements during the period has been shown in Note 2.

The following are the amounts recognised in Statement of Profit and Loss:

Particulars	As at March 31, 2026	As at March 31, 2025
Amotisation expense of right-of-use assets	-13.32	9.52
Total amount recognised in Statement of Profit and Loss	**-13.32**	**9.52**

Notes to the Consolidated Financial statements for the year ended March 31, 2026

39 Additional Information, as required under Schedule III of the Companies Act, 2013, of Enterprises Consolidated as Subsidiary/ Associates/ Joint Venture:

31-Mar-26	Net Assets i.e. total assets minus total liabilities		Share in Profit and Loss	
Name of the Enterprise	**As % of consolidated net assets**	**Amount (Rs. In Lacs)**	**As % of consolidated profit or loss**	**Amount (Rs. In Lacs)**
Holding				
Genus Prime Infra Limited	103.68%	24,467.73	145.96%	383.59
Subsidiary				
Ganpati Global Private Limited	0.32%	75.83	0.07%	0.17
Gulf Guar Gum	-9.68%	(2,285.04)	-35.68%	(93.77)
Maple Natural Resources Pte. Limited	5.69%	1,341.83	28.16%	73.99
Associates		-		
Greentech Megafood Park Limited.	0.00%	-	-31.08%	(81.67)
J.C. Textiles Private Limited	0.00%	-	-18.29%	(48.06)
MKJ Manufacturing Private Limited	0.00%	-	10.86%	28.55
	100.00%	**23,600.34**	**100.00%**	**262.81**

40 Fair values

The fair value of the financial assets and liabilities approximates their carrying amounts as at the balance sheet date.

Fair value hierarchy

The following table provides the fair value measurement hierarchy of the Company's assets and liabilities.

Quantitative disclosures fair value measurement hierarchy of assets as at March 31, 2026

Particulars	Valuation technique	March 31, 2026	March 31, 2025
Assets measured at fair value			
Investment in securities (Unquoted)-measured at FVTPL	Level 3	6,512.99	1,333.33

Reconciliation of fair value measurement of unquoted shares classified as FVTOCI assets (Level 3) :

Particulars	**March 31, 2026**	**March 31, 2025**
Opening	**1,333.33**	**1,607.06**
Re-measurement gain/(loss) recognised in OCI	(230.31)	(273.73)
Received on account of Scheme of arrangement (refer note 31)	5,409.97	-
Closing	**6,512.99**	**1,333.33**

Measurement of fair value - valuation techniques

The following table shows the valuation techniques used in measuring Level 3 fair values for assets and liabilities carried at fair value

Type	**Valuation Technique**
Investment in securities(Unquoted)	The fair value is determined using discounted cash flow of future projections of cash flow to be generated by the Company.

Description of significant unobservable inputs to valuation

Since the assumption is not taken by the valuer while valuing investment for some of the companies which have a material impact on valuation of investment, hence sensitivity analysis has not been given.

As per our report of even date
For Jethani & Associates
ICAI Firm Regn. No. 010749C
Chartered Accountants

CA Umesh Kumar Jethani
Partner
Membership No. 400485
UDIN: 26400485CFLN2D3218
Place : Jaipur
Date : May 30, 2026

For and on behalf of the Board of Directors of
Genus Prime Infra Limited

Amit Agarwal
WTD and CEO
DIN: 00016133

Simple Agarwal
Director
DIN:03072646

Hukam Singh
CFO

Jeevan Kumar
Company Secretary

Place : Moradabad
Date : May 30, 2026

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GENUS PRIME INFRA LIMITED
(Formerly Gulshan Chemfill Limited)

Registered Office : Near Moradabad Dharam Kanta,
Kanth Road, Harthala,
Moradabad-244001, Uttar Pradesh

Tel: 0591-2511242

www.genusprime.com

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