



To
The Board of Directors
Genus Prime Infra Limited
Moradabad Dharam Kanta,
Kanth Road, Harthala, Moradabad
Uttar Pradesh – 244001

CERTIFICATE OF NETWORTH POST-SCHEME OF ARRANGEMENT

This is to certify that to the best of our knowledge and belief and as per the Balance Sheet and Statement of Profit & Loss produced before us, the Net Worth as on 31st March, 2020 (**Post-Scheme of Arrangement**) of **M/s Genus Prime Infra Limited (the "Resulting Company")**, a Public Limited Company, having its registered office at Moradabad Dharam Kanta, Kanth Road, Harthala, Moradabad Uttar Pradesh – 244001, shall be **Rs. 5,422.88 (Rupees Five Thousand Four Hundred Twenty two point Eighty eight approx.)** [refer Annexure-1], on the assumption of the effectiveness of various parts of Scheme of Arrangement between Genus Prime Infra Limited ("Amalgamated Company" or "Resulting Company" or the "Company") and Sansar Infrastructure Private Limited (Amalgamating Company 1") and Star Vanijya Private Limited ("Amalgamating Company 2") and Sunima Trading Private Limited ("Amalgamating Company 3") and Genus Power Infrastructures Limited ("Demerged Company") and Yajur Commodities Limited ("Amalgamating Company 4") and their respective shareholders and creditors under Sections 230 to 232 and other applicable provisions of the Companies Act, 2013. The various parts of the scheme are as follows:

- Part II - Amalgamation of Sansar Infrastructure Private Limited and Star Vanijya Private Limited and Sunima Trading Private Limited into Genus Prime Infra Limited
- Part III - Demerger of the Investment Business Division from Genus Power Infrastructures Limited into Genus Prime Infra Limited
- Part IV - Merger of Yajur Commodities Limited into Genus Prime Infra Limited

We further state that the computation of Net Worth of Genus Prime Infra Limited, as above, is based on the Audited Financial Statements as on March 31, 2020 and have relied on the information and explanation given to us by the management of the Company.

For D Khanna & Associates
Chartered Accountants
FRN: 012917N

[Deepak Khanna]

Partner

M. No: 092140

UDIN: 21092140AAAAAP4967

Date: 11-01-2021

Place: Jaipur



Annexure-I

Calculation of Post-Scheme of Arrangement Net Worth of Genus Prime Infra Limited as on 31st March, 2020 is as under:

Particulars	Amt. in INR lacs	
Share Capital		398.53
Add: Shares Issuable pursuant to the Scheme		
Equity shares to be issued on Demerger of the Investment Business Division from Genus Power Infrastructures Limited	857.86	
Equity shares to be issued on Merger of Yajur Commodities Limited	245.48	
Preference shares to be issued on Merger of Yajur Commodities Limited	3,288.00	
Total Share Capital (A)		4,789.87
Existing Free reserves		
Securities Premium Reserve	8.53	
General Reserve	41.70	
Retained Earnings	(254.09)	
Total Existing Free Reserve (B)		(203.86)
Pursuant to Scheme of Amalgamation :		
on Merger of Yajur Commodities Limited	836.87	
Total Free Reserve (C)		836.87
Net worth of Genus Prime Infra Limited (A+B+C)		5,422.88

Notes:

1. The appointed date for the Scheme is a prospective date and therefore the change in post Scheme net worth pursuant to the Scheme is indicative calculated based on the Net Book Value of the Demerged Undertaking and Amalgamating Companies as on March 31, 2020.
2. The above net worth is calculated as per Section 2(57) of the Companies Act, 2013 post considering all the free reserves as per section 2(43) of the Companies Act, 2013 after excluding the FVTOCI ("Fair Value Through Other Comprehensive Income"), Capital Reserve and other notional reserves of such nature. Share Capital includes Preference Share capital.

UDIN: 21092140AAAAAP4967

