



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

CERTIFICATE OF NETWORTH PRE-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 (**Pre-Scheme of Arrangement**) of M/s Genus Prime Infra Limited, a Public Limited Company, having its registered office at Moradabad Dharam Kanta, Kanth Road, Harthala, Moradabad Uttar Pradesh – 244001, is **Rs. 195.55 lakhs [Rupees One Hundred Ninety Five point Fifty Five Lakhs approx.] [Refer Annexure-1]**

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: 21092140AAAAA08409
Date: 11-01-2021
Place: Jaipur



Annexure-I

Calculation of Pre-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 (A)		398.53
Free reserves		
Securities Premium Reserve	8.53	
General Reserve	41.70	
Retained Earnings	(253.21)	
Total Free Reserve (B)		(202.98)
Net worth of Genus Prime Infra Limited (A+B)		195.55

Notes:

1. Net worth calculated based on the audited financial statements of the company 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: 21092140AAAAAO8409

