

To,  
**The Board of Directors,**  
**GENESIS IBRC INDIA LIMITED**  
 Flat No: 401, VVN Residency,  
 40-A, Ashok Nagar, Eluru,  
 Andhra Pradesh 534002

We, the statutory auditors of Genesis IBRC India Limited, (hereinafter referred to as "the Company") have received request from the Management of the Company to issue certificate under Regulation 45 (3) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 to certify the Compliance as prescribed under Regulation 45 (1) of the said regulations.

**Management's Responsibility**

The responsibility of compliance with the relevant laws and regulations, including the applicable Accounting Standards and Other Generally Accepted Accounting Principles in India, is that of the Board of Directors of the Company.

The Management is also responsible for ensuring that the Company complies with the requirements of the Act and the rules, and the applicable accounting standards in relation to the Change of Name, and for providing all relevant information to the Registrar of Companies (Ministry of Corporate Affairs) and the Stock Exchange.

**Auditor's Responsibility**

Pursuant to the requirements of the relevant laws and regulations, it is our responsibility to provide reasonable assurance as to whether the Company complies with the condition prescribed under Regulation 45 (1) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

**Opinion**

Based on our examination as above and according to the information and explanations given to us, along with the representations provided by the management, in our opinion, the Company has complied with the conditions as prescribed under the Regulation 45 (1) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

Details of compliances as required under sub-regulation (1) of Regulation 45 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015:

A time period of at least one year has elapsed from the last name change	Yes, the Company's name to the present name was changed vide fresh certificate of incorporation dated January 12, 2018 issued by the Registrar of Companies.
At least fifty percent of the total revenue in the preceding one-year period has been accounted for by the new activity suggested by the new name.	Not Applicable
The amount invested in the new activity/project is atleast fifty percent of the assets of the listed entity:	*Not Applicable



\*This is to inform you that:

- (a) Based on our examination as above and according to the information and explanations given to us, along with the representations provided by the management, as on the date of this certificate, there is no new activity being carried out by the Company and therefore no amount has been invested by the Company in the new activity.
- (b) The Board of Directors in their meeting held on January 28, 2026, and subject to Shareholders and regulatory authorities including Ministry of Corporate Affairs' approval, approved (i) the change in the main business activity of the Company; (ii) raise funds through issue and allotment of equity shares on preferential issue basis; and (iii) to invest at least 75% of the total amount raised through preferential issue in the new business activities.

**Responsibility**

Our obligations in respect of this certificate are entirely separate from, and our responsibility and liability are in no way changed by, any other role we may have as statutory auditors of the Company or otherwise. Nothing in this certificate, nor anything said or done in the course or in connection with the services that are the subject of this certificate, will extend any duty of care we may have in our capacity as statutory auditors of the Company. This Certificate is issued at the request of Genesis IBRC India Limited pursuant to the requirements of the Regulation 45 (3) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 for onward submission to the Stock Exchange and other Regulatory Authorities as may be required. This Certificate should not be used for any other purpose without our prior written consent.

For M N Rao & Associates LLP  
Chartered Accountants  
Firm's Registration Number: 005386S/S000195

Place: Hyderabad  
Date: 30-01-2026



UDIN: 26243589YMFRLM2546

*V. V. Bhavana*  
(V Venkata Bhavana)

Partner  
Membership No. 243589