



# Genus Paper & Boards Ltd

(A Kailash Group Company)

CIN No : L21098UP2012PLC048300 PAN NO-AAECG5483A

**Genus**  
energizing lives

July 31, 2019

<b>BSE Limited</b> (Corporate Relationship Department), 1 <sup>st</sup> Floor, P.J. Towers, Dalal Street, Fort, Mumbai – 400001  Fax No.: 022-22723719 / 22723121 / 22722039 E-mail: <a href="mailto:corp.compliance@bseindia.com">corp.compliance@bseindia.com</a>  Scrip Code : 538961	<b>National Stock Exchange of India Ltd.</b> (Listing & Corporate Communications), Exchange Plaza, Plot no. C/1, G Block, Bandra-Kurla Complex, Bandra (E), Mumbai - 400 051.  Fax No: (022) 26598237 / 38 E-mail: <a href="mailto:cc_nse@nse.co.in">cc_nse@nse.co.in</a>  Symbol : GENUSPAPER
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Dear Sir/Madam,

**Sub: Unaudited Financial Results for the first quarter ended June 30, 2019**

This is to inform that the Board of Directors at its meeting held on today i.e. July 31, 2019, inter alia, has:-

1. approved and taken on record the unaudited financial results for the first quarter ended June 30, 2019;

Pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended (the "Regulations"), we enclose herewith the said Unaudited Financial Results for quarter ended June 30, 2019 along with the Limited Review Report of the Auditors, thereon.

We request to kindly take the same on record.

Thanking You!

Yours truly

For Genus Paper & Boards Limited

*Anuj Ahluwalia*

Anuj Ahluwalia  
Company Secretary



Encl: A/a

Statement of Standalone unaudited Financial Results for the Quarter ended June 30, 2019					
S. No	Particulars	Quarter ended			Year Ended
		30-Jun-19	31-Mar-19	30-Jun-18	31-Mar-19
		Unaudited	Audited (Refer Note)	Unaudited	Audited
<b>1</b>	<b>Income</b>				
a)	Revenue from operations	7,012.14	6,885.47	12,099.73	43,143.73
b)	Other income	-	0.20	220.80	221.13
c)	Finance Income	43.59	31.18	28.58	136.95
	<b>Total Income</b>	<b>7,055.73</b>	<b>6,916.85</b>	<b>12,349.11</b>	<b>43,501.81</b>
<b>2</b>	<b>Expenses</b>				
a)	Cost of materials consumed	3,978.31	4,870.42	7,634.29	28,240.85
b)	Purchase of Traded goods	-	-	50.94	101.96
c)	(Increase)/ decrease in inventories of finished goods and work-in-progress	371.00	(328.14)	178.84	579.08
d)	Employee benefits expense	311.66	320.94	514.11	1,517.37
e)	Other expenses	1,603.50	1,572.88	2,616.24	9,680.02
f)	Finance costs	134.42	103.31	305.58	904.53
g)	Depreciation and amortisation expenses	318.47	326.94	321.72	1,303.25
	<b>Total Expenses</b>	<b>6,717.36</b>	<b>6,866.35</b>	<b>11,621.72</b>	<b>42,327.06</b>
<b>3</b>	<b>Profit before tax (1-2)</b>	<b>338.37</b>	<b>50.50</b>	<b>727.39</b>	<b>1,174.75</b>
<b>4</b>	<b>Exceptional items</b>	-	-	-	-
<b>5</b>	<b>Profit before tax (3+4)</b>	<b>338.37</b>	<b>50.50</b>	<b>727.39</b>	<b>1,174.75</b>
<b>6</b>	<b>Tax Expense</b>				
	-Current Tax	143.10	33.98	225.28	422.37
	-Earlier Year Tax	-	0.37	-	37.44
	-Deffered Tax	(15.84)	(23.97)	(4.88)	(67.97)
	<b>Total Tax expense</b>	<b>127.26</b>	<b>10.38</b>	<b>220.40</b>	<b>391.84</b>
<b>7</b>	<b>Profit after tax for the period (5-6)</b>	<b>211.11</b>	<b>40.12</b>	<b>506.99</b>	<b>782.91</b>
<b>8</b>	<b>Other comprehensive income (net of tax)</b>	-	(624.15)	-	(624.15)
<b>9</b>	<b>Total Comprehensive Income (7+8)</b>	<b>211.11</b>	<b>(584.03)</b>	<b>506.99</b>	<b>158.76</b>
<b>10</b>	<b>Paid-up equity share capital (Face Value Re. 1/-each)</b>	<b>2571.26</b>	<b>2571.26</b>	<b>2571.26</b>	<b>2571.26</b>
<b>11</b>	<b>Earnings Per Share (EPS) (of Re. 1/- each) (Not - Basic &amp; diluted</b>	<b>0.08</b>	<b>0.02</b>	<b>0.20</b>	<b>0.30</b>

\* EPS is not annualised for the quarter ended results.


**NOTES :-**

- The above unaudited financial results of Genus Paper & Boards Limited ("the Company") have been reviewed by the Audit Committee and taken on record by the Board of Directors of the Company at their meeting held on July 31, 2019. Limited review of these results has required under Regulation 33 of SEBI (LODR) Regulation, 2015, has been completed by the statutory auditors of the Company. The Statutory Auditor has issued an unqualified review report thereon.
- The Above financial results of the company have been prepared in accordance with Indian Accounting Standards (IND AS) prescribed under section 133 of The Companies Act, 2013 read with Companies (Indian Accounting Standards) Rules, 2015 as amended.
- Company is Predominately engaged in business of Kraft paper, therefore the management has considered that this is single reportable business segment in accordance with Ind AS 108 "Operating Segments".
- The turnover of the current quarter has decreased as compared to corresponding quarter of last year due to the termination of the lease agreement for Kraft Paper Manufacturing facility located at Kashipur, Uttrakhand.
- The figures for the quarter ended March 31, 2019 are the balancing figures between the Audited figures in respect of the full financial year and the figure for nine months ended December 31, 2018 which were subject to limited review.
- Previous year/period figures has been regrouped/reclassified, Wherever necessary to conform to those current year Classification.



Place : Moradabad  
Date : July 31, 2019

For and on behalf of the Board of Directors

  
Himanshu Agarwal  
Whole Time Director  
DIN-00065185





**D KHANNA & ASSOCIATES**  
**Chartered Accountants**



**Independent Auditor's Review Report on Quarterly Unaudited Standalone Financial Results of the Company for the Quarter ended June 30<sup>th</sup>, 2019 Pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended**

To the Board of Directors of  
**Genus Paper & Boards Limited**

We have reviewed the accompanying statement of unaudited standalone financial results of Genus Paper & Boards Limited (the Company') for the quarter ended June 30, 2019 (the "Statement") attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("the Regulation"), as amended, read with SEBI Circular No. CIR/CFD/CMD1/44/2019 dated March 29, 2019 ("the Circular").

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

We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410, 'Review of Interim Financial Information Performed by the Independent Auditor of the Entity' issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.



**D KHANNA & ASSOCIATES**  
**Chartered Accountants**



Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standards ('Ind AS') specified under Section 133 of the Companies Act, 2013, as amended, read with relevant rules issued thereunder and other recognised accounting practices and policies has not disclosed the information required to be disclosed in the terms of Regulations, read with the Circular, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For D Khanna & Associates  
Chartered Accountants  
FRN: 012917N

[Deepak Khanna]  
Partner  
M. No. 092140  
UDIN: 19092140AAAADC7351  
Date: 31.07.2019  
Place: Jaipur

