

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

October 30, 2023

BSE Limited(Corporate Relationship Department),
Phiroze Jeejeebhoy Towers,
Dalal Street, Fort,
Mumbai-400 001
E-mail: corp.compliance@bseindia.com

BSE SCRIP CODE: 532425

Dear Sir(s),

Sub: Outcome of Board Meeting - Unaudited Standalone and Consolidated Financial Results for the quarter and half year ended September 30, 2023

This is to inform that the Board of Directors at its meeting held on today i.e. October 30, 2023, (Commenced at 02.00 PM and Concluded at 02.40 PM), inter alia, has:-

1. approved and taken on record the unaudited financial results (standalone and consolidated) for the quarter and half year ended September 30, 2023; and

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 (Standalone and Consolidated) for the quarter and half year ended September 30, 2023 along with the Limited Review Report of the Auditors, thereon.

The said results may be accessed on the Company's website i.e. www.genusprime.com.

We request to kindly take the same on record.

Thanking You,

Yours faithfully

For Genus Prime Infra Limited (Formerly Gulshan Chemfill Limited)

Jeevan Kumar Company Secretary



lethani & Associates

Chartered Accountants

Independent Auditor's Review Report on the Quarterly and Year to Date Unaudited Standalone Financial Results of Genus Prime Infra Limited Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

Review Report to The Board of Directors Genus Prime Infra Limited

- We have reviewed the accompanying statement of Unaudited Standalone Financial Results of Genus Prime Infra Limited (the "Company") for the quarter and half year ended September 30, 2023 (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, as amended (the "Listing Regulations").
- 2. This Statement, which is the responsibility of the Company's Management and approved by the Company's Board of Directors, has been prepared 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 and in compliance with Regulation 33 of the Listing Regulations. 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 3. 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 of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.
 - 4. 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 accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For M/s Jethani and Associates **Chartered Accountants**

CA Umesh Kumar Jethani

M. No. 400485 FRN 010749c

UDIN: 23400485BGXCTA4829

Jaipur 30/10/2023

9 454, Adarsh Nagar, Jaipur-302 004 (Raj.)

6 0141-4032778 9314 506 944

⊠ jethanica@gmail.com



Jethani & Associates

Chartered Accountants

Independent Auditor's Review Report on the Quarterly and Year to Date Unaudited Consolidated Financial Results of the Genus Prime Infra Limited Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

Review Report to The Board of Directors Genus Prime Infra Limited

- 1. We have reviewed the accompanying Statement of Unaudited Consolidated Financial Results of Genus Prime Infra Limited (the "Holding Company"), its three wholly owned subsidiaries (the Holding Company and its subsidiaries, together referred to as the "Group") for the quarter and half year ended September 30, 2023 (the "Statement") attached herewith, being submitted by the Holding Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").
- 2. The Holding Company's Management is responsible for 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 and in compliance with Regulation 33 of the Listing Regulations. The Statement has been approved by the Holding Company's Board of Directors. Our responsibility is to express a conclusion on the Statement based on our review.
- 3. 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 of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

We also performed procedures in accordance with the Circular No. CIR/CFD/CMD1/44/2019 dated March 29, 2019, issued by the Securities and Exchange Board of India under Regulation 33(8) of the Listing Regulations, to the extent applicable.

- 4. The Statement includes the results of the following entities:
 - a. Genus Prime Infra Limited (Parent Company);
 - b. Sansar Infrastructure Private Limited (Wholly Owned Subsidiary);
 - c. Star Vanijya Private Limited (Wholly Owned Subsidiary); and
 - d. Sunima Trading Private Limited (Wholly Owned Subsidiary)



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Jethani & Associates

Chartered Accountants

- 5. Based on our review conducted and procedures performed as stated in paragraph 3 above, and based on the consideration of the review reports of other auditors referred to in paragraph 7 below, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with 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 accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.
- 6. The accompanying Statement includes unaudited interim financial results and other unaudited financial information, in respect of:
 - Three Wholly Owned subsidiaries, whose unaudited interim financial results reflect total assets of Rs. 5965.23 Lakhs as at September 30, 2023, total income of Rs. 0.94 and Rs. 1.77, total net Profit of Rs. (199.39) Lakhs and Rs. (199.62) Lakhs and total comprehensive income of Rs. Nil and Rs. Nil for the quarter ended September 30, 2023 and the six months period ended on that date respectively, and net cash inflow/(outflow) of Rs. (0.70) for the period April 01, 2023 to September 30, 2023, as considered in the Statement which have been reviewed by its independent auditor in their individual capacity.
- 7. The independent auditors review reports on interim financial results of these entities have been furnished to us by the Management and our conclusion on the Statement, in so far as it relates to the amounts and disclosures in respect of such subsidiaries is based solely on the report of such auditors and procedures performed by us as stated in the paragraph above.

Our conclusion on the Statement in respect of matters stated in paragraph 3 above is not modified in respect of our reliance on the work done and the reports of the other auditors.

For M/s Jethani and Associates Chartered Accountants

CA Umesh Kumar Jethani

M. No. 400485

UDIN: 23400485BGXCTA4829

Jaipur 30/10/2023



(Formerly Gulshan Chemfill Limited) (CIN: L24117UP2000PLC032010)

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(Rs. in Lakhs, Unless Otherwise Stated)

S. No	Particulars	Quarter ended			Half year ended		Year Ended
		30 Sep 23	30-Jun-23	30-Sep-22	30-Sep-23	30-5ep-22	31-Mar-23
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Income						
a)	Revenue from operations	5.31	7.41	4.48	12.72	10.14	18.9
b)	Other income			2	2		0.0
c)	Finance Income	5	=	-	-		
	Total Income	5.31	7.41	4.48	12.72	10.14	18.9
2	Expenses						
a)	Cost of materials consumed		- 4	- 2	-	-	
b)	Purchase of Traded goods .			-	- 1	-	
c)	(Increase)/ decrease in inventories of finished goods and work-in- progress	-		220	22	-	-
d)	Employee benefits expense	2.60	2.59	2.66	5.19	4.99	10.0
c)	Other expenses	2.87	5.66	1.66	8.53	7.70	9.7
f)	Depreciation and amortisation expenses	2.07	3.00	1.00	0.33	7.70	3.7
g)	Finance costs		_	_			
0/	Total Expenses	5.47	8.25	4.32	13.72	12.69	19.8
3	Profit before tax (1-2)	(0.16)	(0.84)	0.16	(1.00)	(2.55)	(0.8
4	Exceptional items			:=:	-	,	,,,,,
5	Profit before tax (3+4)	(0.16)	(0.84)	0.16	(1.00)	(2.55)	(0.8
6	Tax Expense			N.50-010-01	A40000000		
	-Current Tax	-	-		540		1-
6	-Earlier Year Tax	-					181
4	-MAT Credit	100	-	9.0	141		121
	Total Tax expense	-	(2)	-	1-1	199	140
7	Profit after tax for the period (5-6)	(0.16)	(0.84)	0.16	(1.00)	(2.55)	(0.8
8	Other comprehensive income (net of tax)				-		(267.6
9	Total Comprehensive Income (7+8)	(0.16)	(0.84)	0.16	(1.00)	(2.55)	(268.45
10	Paid-up equity share capital (Face Value Rs. 2/-each)	298.53	298.53	298.53	298.53		298.5
11	Earnings Per Share (EPS) (of Rs. 2/- each) (Not Annualised*):						
	- Basic & diluted	(0.00)	(0.01)	0.00	(0.01)	(0.02)	(0.0)

NOTES :-

- The above unaudited standalone financial results of Genus Prime Infra 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 October 30, 2023. Limited review of these results required under Regulation 33 of SEBI (LODR) Regulations, 2015, has been completed by the statutory auditors of the Company. The Statutory Auditor has issued an unqualified report thereon.
- 2 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.
- 3 During the year ended 31-03-2021, the Board of Directors ("The Board") of the Company has approved the scheme of arrangement u/s 230-232 of the Companies Act, 2013 between the Company, its wholly owned subsidiaries and certain other companies in the following ways:

 Amalgamation of Sansar Infrastructure Private Limited and Star Vanijya Private Limited and Sunima Trading Private Limited (wholly owned subsidiaries) into the Company
 - Demerger of the Investment Business Division from Genus Power Infrastructures Limited into the Company
 - · Merger of Yajur Commodities Limited into the Company

In the matter of Scheme of Arrangment, as per the Hon'ble National Company Law Tribunal, Allahabad Bench ("NCLT") vide its Order dated December 00, 2021, a meeting of the equity snareholders of the Company was convened and held at Paper Mill, Village Aghwanpur, Kanth Road, Moradabad, Uttar Pradesh-244001 on Saturday, February 26, 2022 at 11.00 am for the purpose of considering and in continuation of the same, the Company has filed second motion petition in the said matter. Pending final approval from appropriate authorities, no impact/disclosure has been given in respect of the above transactions in the books of the Company for the quarter and half year ended 30th September, 2023.

- 4 Unaudited standalone and consolidated Statement of assets and liabilities and statement of cash flows are presented in Annexure-1 and Annexure-2 respectively.
- 5 Previous year/period figures has been regrouped/reclassified, wherever necessary to conform to those current year classification.

For and on behalf of the Board of directors

Place : Moradabad Date : October 30, 2023



Amit Agarwal Whole Time Director & CEO DIN-00016133



(Formerly Gulshan Chemfill Limited) (CIN: L24117UP2000PLC032010)

Regd. Office: Near Moradabad Dharam Kanta, Kanth Road, Harthala, Moradabad 244001 (U.P.) Tel: 0591-7511742. E-mail: cs.gonusprimu@gmail.com, Wobelto: www.gonusprime.com

(Rs. in Lakhs, Unless Otherwise Stated)

S. No	Particulars	Quarter ended			Half yea	Year Ended	
		30-Sep-23	30-Jun-23	30-Sep-22		30-Sep-22	
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Income						
a)	Revenue from operations	6.25	8.24	5.59	14.49	11.96	21.9
b)	Other income	× ×	× .	-		-	0.0
(c)	Finance Income	-		-			3
	Total Income	6.25	8.24	5.59	14.49	11.96	22.0
2	Expenses						
a)	Cost of materials consumed				Oie.	-	2
b)	Purchase of Traded goods	-	×	-	- 4	- 1	
c)	(Increase)/ decrease in inventories of finished goods and work-in-						
	progress		=	-	-		180
d)	Employee benefits expense	2.60	2.59	2.66	5.19	4.99	10.0
e)	Other expenses	203.20	6.72	2.73	209.92	9.61	12.7
f)	Depreciation and amortisation expenses	-	180		1000		-
g)	Finance costs	=	200		54		
	Total Expenses	205.80	9.31	5.39	215.11	14.60	22.7
3	Profit before tax (1-2)	(199.55)	(1.07)	0.20	(200.62)	(2.64)	(0.7
4	Exceptional items	2		-		1,000,000	10.0
5	Profit before tax (3+4)	(199.55)	(1.07)	0.20	(200.62)	(2.64)	(0.7
6	Tax Expense					,,	,
	-Current Tax		*	-		11.96 11.96 4.99 9.61	0.0
	-Deffered Tax	-	-		-	-	
	-Earlier Year Tax			- 1	· ·		
	-MAT Credit		- 2		127	- 2	2
	Total Tax expense		-	-			0.0
7	Profit after tax for the period (5-6)	(199.55)	(1.07)	0.20	(200.62)	(2.64)	(0.77
8	Other comprehensive income (net of tax)	-	1-101/	0.20	(=00.02)	Carlo Consult	(245.56
9	Total Comprehensive Income (7+8)	(199.55)	(1.07)	0.20	(200.62)	(2.64)	(246.33
10	Paid-up equity share capital (Face Value Rs. 2/-each)	298.53	298.53	298.53	298.53		298.5
11	Earnings Per Share (EPS) (of Rs. 2/- each) (Not Annualised*):		200,00	1.30.33	230.33	250.55	2.36.3
	- Basic & diluted	(1.34)	(0.01)	0.00	(1.34)	(n nav	(0.01
	* EPS is not annualised for the quarter ended results.	1 (2.2.7)	10.011	0.00	(4,2,4)	(0.02)	[0.0]

NOTES :

- The above unaudited consolidated financial results of Genus Prime Infra 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 October 30, 2023. Limited review of these results 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 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.
- During the year ended 31-03-2021, the Board of Directors ("The Board") of the Company has approved the scheme of arrangement u/s 230-232 of the Companies Act, 2013 between the Company, its wholly owned subsidiaries and certain other companies in the following ways: - Amalgamation of Sansar Infrastructure Private Limited and Star Vanijya Private Limited and Sunima Trading Private Limited (wholly owned subsidiaries) into the Company
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In the matter of Scheme of Arrangment, as per the Hon'ble National Company Law Tribunal, Allahabad Bench ("NCLT") vide its Order dated December 08, 2021, a meeting of the equity shareholders of the Company was convened and held at Paper Mill, Village Aghwanpur, Kanth Road, Moradabad, Uttar Pradesh-244001 on Saturday, February 26, 2022 at 11.00 am for the purpose of considering and in continuation of the same, the Company has filed second motion petition in the said matter. Pending final approval from appropriate authorities, no impact/ disclosure has been given in respect of the above transactions in the books of the Company for the quarter and half year ended 30th September, 2023.

- Unaudited standalone and consolidated Statement of assets and liabilities and statement of cash flows are presented in Annexure-1 and Annexure-2 respectively.
- Previous year/period figures has been regrouped/reclassified, wherever necessary to conform to those current year classification.

For and on behalf of the Board of directors

Place: Moradabad Date: October 30, 2023



Amit Agarwal Whole Time Director & CEO DIN-00016133

(Formerly Gulshan Chemfill Limited)

(CIN: L24117UP2000PLC032010)

Statement of Assets and Liabilities as at September 30, 2023

Annexure-1

	Annexure-1						
	(Rs. in Lakhs, Unless Otherwise Stated) STANDALONE CONSOLIDATED						
	ASA	10 E10 2002	AS AT				
	30-Sep-2023	31-Mar-2023	30-Sep-2023	31-Mar-2023			
	(unaudited)	(audited)	(unaudited)	(audited)			
Assets			1				
Non-current assets							
Financial assets							
Investments	4,495.63	4,495.63	6,556.55	6,556.55			
Loans		-	-	-			
Tax Assets	-	_					
Non-financial assets		-	554.60	754.10			
Total non-current assets	4,495.63	4,495.63	7,111.15	7,310.65			
Current assets							
Financial assets							
Cash and cash equivalents	1.80	3.64	9.74	12 28			
Other financial assets	-	-		12.20			
Non-financial assets	6.92	6.28	7.28	6.55			
Total current assets	8.72	9.92	17.02	18.83			
Total assets	4,504.35	4,505.55	7,128.17	7329.48			
Equity and liabilities							
Equity							
Equity share capital	398.53	398.53	398.53	200 52			
Other equity	2,170.68	2,171.68	4,551.75	398.53			
Total equity	2,569.21	2,570.21	4,950.28	4,752.37 5150.90			
		·					
Liabilities							
Non-current liabilities							
Financial liabilities							
Borrowings	1,085.00	1,085.00	2162.53	2,162.53			
Long term Provisions		-		2,102.33			
Deferred tax liabilities	848.78	848.78	13.55	13.55			
Total non-current liabilities	1,933.78	1,933.78	2,176.08	2,176.08			
Current liabilities							
Financial liabilities							
Borrowings							
Trade payables	-	-		-			
Other financial liabilities	1.44	- 1.50	-				
Current tax liabilities	1.14	1.53	1.59	2.47			
Non-financial liabilities	0.22	0.00					
Total current liabilities	0.22	0.03	0.22	0.03			
	1.36	1.56	1.81	2.50			

4,504.35

For and on behalf of the Board of directors

7,128.17

7,329.48

4,505.55

Moradabad

Place : Moradabad Date : October 30, 2023

Total Equity and Liabilities

Amit Agarwal
Whole Time Director & CEO

DIN-00016133

(Formerly Gulshan Chemfill Limited) (CIN: L24117UP2000PLC032010)

STATEMENT OF CASH FLOWS (STANDALONE & CONSOLIDATED)

Annexure-2

		STANDALONE	1		os, Unicss Others	
Particulars	For the half year ended		For the year ended	For the half year ended		For the year ended
	30-Sep-2023 (Unaudited)	30-Sep-2022 (Unaudited)	31-Mar-2023 (Audited)	30-Sep-2023 (Unaudited)	30-Sep-2022 (Unaudited)	31-Mar-202: (Audited)
A. Cash Flow From Operating Activities:				(constant of	(Citabania)	(Mudiced)
Net Profit(Loss) Before Tax And Extra Ordinary Items Adjustments For:	(1.00)	(2.55)	(0.85)	(200.62)	(2.65)	(0.7
Non Cash Expenses Written Off (Net)		- 1		199.50	-	
(Profit)/Loss On Sale Of Fixed Assets	_	-				
Operating Profit Before Working Capital Changes	(1.00)	(2.55)	(0.85)	(1.12)	(2.65)	(0.7)
Adjustments For:			1	,/	12.00)	(11.77
Trade And Other Receivables	(0.64)	(0.50)	0.03	(0.73)	(0.57)	0.02
Trade And Other Payables	(0.20)	(0.26)	0.10	(0.69)	(0.69)	0.13
Cash Generated From Operations After Adjustments	(1.84)	(3.31)	(0.72)	(2.54)	(3.91)	(0.62
For Working Capital Changes					(/	(Livis)
Direct Taxes		-				(0.01
Cash Flow After Adjusted For Working Capital Changes						(O.O.)
But Before Extra Ordinary Items	(1.84)	(3.31)	(0.72)	(2.54)	(3.91)	(0.63
Extra Ordinary Items (Net)	250		(**************************************	1=10-17	(5.54)	(67.67.)
Net Cash From Operating Activities	(1.84)	(3.31)	(0.72)	(2.54)	(3.91)	(0.63
3. Cash Flow From Investing Activities	1 1	/	(2.0.2)	(2.54)	(3.31)	(0.03
Sale Of Fixed Assets					- 1	
Purchase/Sale Of Investments		2				
Net Cash Used In Investing Activities						
C. Cash Flow From Financing Activities			, ,	-	-	*
Proceeds From Issue Of Share Capital						
Receipts /(Repayment) Of Long Term Advances (Net)				-	*	
Dividends Paid			- 1	1	(0.58)	(0.99
		-		-	- 1	-
Net Cash Surplus/Used In Financing Activities						
Net Increase/(Decrease) In Cash And Cash Equivalents	(1.84)	(2.24)		-	(0.58)	(0.99
Cash And Cash Equivalents at the beginning of the year	3.64	(3.31)	(0.72)	(2.54)	(4.49)	(1.62
Cash And Cash Equivalents at the end	1.80	4.36	4.36	12.28	13.91	13.90
and a lide of a	1.80	1.05	3.64	9.74	9.42	12.28

Place : Moradabad Date : October 30, 2023 For and on behalf of the Board of directors

Amit Agarwal
Whole Time Director & CEO
DIN-00016133

Moradabad