



Genus Prime Infra Limited

(Formerly Gulshan Chemfill Limited)
CIN-L24117UP2000PLC032010

Genus
energizing lives

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

November 06, 2020

The Corporate Relations Department,
BSE Limited,
Phiroze Jeejeebhoy Towers,
Dalal Street, Fort,
Mumbai-400 001

BSE SCRIP CODE: 532425

Dear Sir(s),

Sub: Unaudited Standalone and Consolidated Financial Results for the quarter and half year ended September 30, 2020

This is to inform that the Board of Directors at its meeting held on today i.e. November 06, 2020, 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, 2020; 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, 2020 along with the Limited Review Report of the Auditors, thereon.

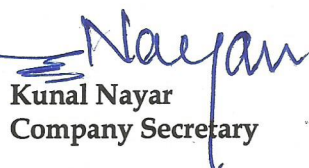
The said results may be accessed on the Company's website i.e. www.genusprime.com.

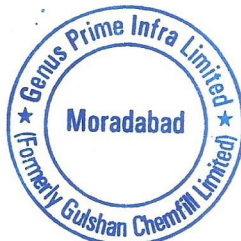
We request to kindly take the same on record.

Thanking You,

Yours faithfully

For Genus Prime Infra Limited
(Formerly Gulshan Chemfill Limited)


Kunal Nayar
Company Secretary



Place : Moradabad
Date : November 6th, 2020

GENUS PRIME INFRA LIMITED

(Formerly Gulshan Chemfill Limited)

(CIN : L24117UP2000PLC032010)

Regd. Office: Near Moradabad Dharam Kanta, Kanth Road, Harthala, Moradabad-244001 (U.P.)

Tel: 0591-2511171, Fax: 0591-2511242, E-mail: cs.genusprime@gmail.com Website: www.genusprime.com

(Rs. in Lakhs, Unless Otherwise Stated)

Statement of unaudited Consolidated Financial Results for the Quarter and Half year ended September 30, 2020							
S. No	Particulars	Quarter ended			Half year ended		Year Ended
		30-Sep-20	30-Jun-20	30-Sep-19	30-Sep-20	30-Sep-19	31-Mar-20
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Income						
a)	Revenue from operations	3.66	7.18	8.13	10.84	12.66	22.78
b)	Other income	-	-	-	-	-	0.01
c)	Finance Income	-	-	-	-	-	-
	Total Income	3.66	7.18	8.13	10.84	12.66	22.79
2	Expenses						
a)	Cost of materials consumed	-	-	-	-	-	-
b)	Purchase of Traded goods	-	-	-	-	-	-
c)	(Increase)/ decrease in inventories of finished goods and work-in-progress	-	-	-	-	-	-
d)	Employee benefits expense	2.19	1.17	2.16	3.36	4.21	8.53
e)	Other expenses	2.68	6.02	3.80	8.70	19.37	30.38
f)	Depreciation and amortisation expenses	-	-	-	-	-	-
g)	Finance costs	0.07	-	0.01	0.07	0.01	0.01
	Total Expenses	4.94	7.19	5.97	12.13	23.59	38.92
3	Profit before tax (1-2)	(1.28)	(0.01)	2.16	(1.29)	(10.93)	(16.13)
4	Exceptional items	-	-	-	-	-	-
5	Profit before tax (3+4)	(1.28)	(0.01)	2.16	(1.29)	(10.93)	(16.13)
6	Tax Expense						
	-Current Tax	-	-	-	-	-	0.05
	-Deffered Tax	-	-	-	-	-	-
	-MAT Credit	-	-	-	-	-	0.05
	Total Tax expense	-	-	-	-	-	-
7	Profit after tax for the period (5-6)	(1.28)	(0.01)	2.16	(1.29)	(10.93)	(16.13)
8	Other comprehensive income (net of tax)	-	-	-	-	-	(1,240.81)
9	Total Comprehensive Income (7+8)	(1.28)	(0.01)	2.16	(1.29)	(10.93)	(1,256.94)
10	Paid-up equity share capital (Face Value Rs. 2/-each)	298.53	298.53	298.53	298.53	298.53	298.53
11	Earnings Per Share (EPS) (of Rs. 2/- each) (Not Annualised*):						
	- Basic & diluted	(0.01)	(0.00)	0.01	(0.01)	(0.07)	(0.11)

* EPS is not annualised for the quarter ended results.

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 November 6th, 2020. Limited review of these results required under Regulations 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.
- 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

AMIT
AGARWAL

Amit Agarwal

Whole Time Director & CEO

DIN-00016133

Place : Moradabad

Date : November 6th, 2020

GENUS PRIME INFRA LIMITED**(Formerly Gulshan Chemfill Limited)**

Statement of Assets and Liabilities as at September 30, 2020

Annexure-1**(Rs. in Lakhs, Unless Otherwise Stated)**

	STANDALONE		CONSOLIDATED	
	AS AT		AS AT	
	30-Sep-2020 (unaudited)	31-Mar-2020 (audited)	30-Sep-2020 (unaudited)	31-Mar-2020 (audited)
Assets				
Non-current assets				
Financial assets				
Investments	6,587.03	6,587.03	6,134.51	6,134.51
Loans	-	-	-	-
Tax Assets	-	-	-	-
Non-financial assets	-	-	769.66	769.66
Total non-current assets	6,587.03	6,587.03	6,904.17	6,904.17
Current assets				
Financial assets				
Cash and cash equivalents	2.35	3.80	8.43	11.79
Other financial assets	-	-	-	-
Non-financial assets	7.02	6.31	7.28	6.46
Total current assets	9.37	10.11	15.71	18.25
Total assets	6,596.40	6,597.14	6,919.88	6922.42
Equity and liabilities				
Equity				
Equity share capital	398.53	398.53	398.53	398.53
Other equity	4,468.41	4,469.41	5,219.02	5,220.31
Total equity	4,866.94	4,867.94	5,617.55	5618.84
Liabilities				
Non-current liabilities				
Financial liabilities				
Borrowings	-	-	1,060.96	1,062.07
Long term Provisions	-	-	-	-
Deferred tax liabilities	1,652.54	1,652.54	163.95	163.95
Total non-current liabilities	1,652.54	1,652.54	1,224.91	1,226.02
Current liabilities				
Financial liabilities				
Borrowings	75.30	75.35	75.31	75.35
Trade payables	-	-	-	-
Other financial liabilities	1.56	1.25	2.06	2.15
Current tax liabilities				
Non-financial liabilities	0.05	0.06	0.05	0.06
Total current liabilities	76.92	76.66	77.42	77.56
Total Equity and Liabilities	6,596.40	6,597.14	6,919.88	6,922.42

For and on behalf of the Board of directors

AMIT
AGARWAL

Amit Agarwal

Whole Time Director & CEO

DIN-00016133

Place : Moradabad

Date : November 6th, 2020

GENUS PRIME INFRA LIMITED
(Formerly Gulshan Chemfill Limited)
CASH FLOW STATEMENT (STANDALONE & CONSOLIDATED)

Annexure-2
(Rs. in Lakhs, Unless Otherwise Stated)

Particulars	STANDALONE			CONSOLIDATED		
	For the half year ended		For the year ended	For the half year ended		For the year ended
	30-Sep-2020 (Unaudited)	30-Sep-2019 (Unaudited)	31-Mar-2020 (Audited)	30-Sep-2020 (Unaudited)	30-Sep-2019 (Unaudited)	31-Mar-2020 (Audited)
A. Cash Flow From Operating Activities:						
Net Profit(Loss) Before Tax And Extra Ordinary Items	(1.00)	(9.30)	(16.42)	(1.28)	(10.92)	(16.13)
Adjustments For:						
Non Cash Expenses Written Off (Net)						
(Profit)/Loss On Sale Of Fixed Assets						
Operating Profit Before Working Capital Changes	(1.00)	(9.30)	(16.42)	(1.28)	(10.92)	(16.13)
Adjustments For:						
Trade And Other Receivables	(0.70)	(1.04)	(1.23)	(0.82)	137.24	863.54
Trade And Other Payables	0.25	(15.87)	(8.14)	(0.15)	(16.17)	(7.99)
Cash Generated Form Operations After Adjustments For Working Capital Changes	(1.45)	(26.21)	(25.79)	(2.25)	110.14	839.42
Direct Taxes						(0.06)
Cash Flow After Adjusted For Working Capital Charges But Before Extra Ordinary Items	(1.45)	(26.21)	(25.79)	(2.25)	110.14	839.36
Extra Ordinary Items (Net)						
Net Cash From Operating Activities	(1.45)	(26.21)	(25.79)	(2.25)	110.14	839.36
B. Cash Flow From Investing Activities						
Sale Of Fixed Assets						
Purchase/Sale Of Investments	-	-	-	-	-	(820.71)
Net Cash Used In Investing Activities	-	-	-	-	-	(820.71)
C. Cash Flow From Financing Activities						
Proceeds From Issue Of Share Capital	-	25.59	25.59		25.59	25.59
Receipts /(Repayment) Of Long Term Advances (Net)	-	-	-	(1.10)	(135.93)	(45.70)
Dividends Paid						
Net Cash Surplus/Used In Financing Activities	-	25.59	25.59	(1.10)	(110.34)	(20.11)
Net Increase/(Decrease) In Cash And Cash Equivalents	(1.45)	(0.62)	(0.20)	(3.35)	(0.20)	(1.46)
Cash And Cash Equivalents at the beginning of the year	3.80	4.00	4.00	11.78	13.25	13.25
Cash And Cash Equivalents at the end	2.35	3.38	3.80	8.43	13.05	11.79

For and on behalf of the Board of directors

AMIT
AGARWAL
Amit Agarwal
Whole Time Director & CEO
DIN-00016133

Place : Moradabad
Date : November 6th, 2020



Independent Auditor's Review Report on the Quarterly and Year to Date Unaudited Standalone Financial Results of the Company 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 standalone financial results of Genus Prime Infra Limited (the "Company") for the quarter and half year ended September 30, 2020 (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. 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.
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.
5. We draw attention to the uncertainties and the impact of the Covid-19 pandemic on the Company's operations and results as assessed by the management. Our conclusion is not modified in respect of this matter.

For D Khanna & Associates
Chartered Accountants
FRN: 012917N

DEEPAK
KHANNA

Digitally signed by
DEEPAK KHANNA
Date: 2020.11.06
12:22:14 +05'30'

[Deepak Khanna]
Partner
M. No. 092140
UDIN: 20092140AAAAFS9744
Date: 06th November, 2020
Place: Jaipur



Independent Auditor's Review Report on the Quarterly and Year to Date Unaudited Consolidated Financial Results of the Company 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 "Parent") and its wholly owned subsidiaries (the Parent and its wholly owned subsidiaries, together referred to as "the Group") for the quarter and half year ended September 30, 2020 (the "Statement") attached herewith, being submitted by the Parent 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 Parent's Management and approved by the Parent'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. 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:
 - Genus Prime Infra Limited (Parent);
 - Sansar Infrastructure Private Limited (Wholly Owned Subsidiary);
 - Star Vanijya Private Limited (Wholly Owned Subsidiary); and
 - Sunima Trading Private Limited (Wholly Owned Subsidiary)
5. Based on our review conducted and procedures performed as stated in paragraph 3 above, and based on the consideration of the review reports by us 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. We draw attention to uncertainties and the impact of the Covid-19 pandemic on the Group's operations and results as assessed by the management. Our conclusion is not modified in respect of this matter.
7. The accompanying unaudited Statement includes unaudited interim financial results and other unaudited financial information in respect of three wholly owned subsidiary which have been reviewed by another auditor, whose interim financial results reflects Total Revenue of Rs. 2.40 Lakhs, total net loss after tax of Rs. 0.29 Lakhs, Net Comprehensive income of Rs. Nil and Net Cash outflow of Rs. 1.92 Lakhs as considered in unaudited financial results, whose report has been furnished to us by management and our conclusion on the statement, in so far as it relates to the amount and disclosures in respect of such wholly owned subsidiaries is based solely on the report of the other auditor and procedure performed by us as stated in para 3 above. Our conclusion on the statement is not modified in respect of the above matter.

For D Khanna & Associates
Chartered Accountants
FRN: 012917N

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Date: 2020.11.06
12:23:07 +05'30'

[Deepak Khanna]
Partner
M. No. 092140
UDIN: 20092140AAAAFT6373
Date: 06th November, 2020
Place: Jaipur