



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

October 30, 2021

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, 2021

This is to inform that the Board of Directors at its meeting held on today i.e. October 30, 2021, 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, 2021; 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, 2021 along with the Limited Review Report of the Auditors, thereon.

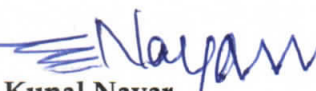
The said results may be accessed on the Company's website i.e. www.genusprime.com.

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





Independent Auditor's Review Report on the Quarterly and half year ended 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, 2021 (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.

D. Khanna & Associates
Chartered Accountant
FRN: 012917N

Deepak Khanna



[Deepak Khanna]
Partner
M. No. 092140
UDIN: 21092140AAAAFP8586
Date: October 30th, 2021
Place: Jaipur

D. KHANNA & ASSOCIATES

Chartered Accountants



Independent Auditor's Review Report on the Quarterly and half year ended 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 three wholly owned subsidiary (the Parent and its subsidiary, together referred to as "the Group") for the quarter and half year ended September 30, 2021 (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 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



Office Address: G-6, Royal Sundram, Plot No.:1, Vivekanand Marg, C-Scheme, Jaipur-302001
Phone: 141-2372701, 2372752, 4026071

D. KHANNA & ASSOCIATES
Chartered Accountants



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 subsidiary, whose unaudited interim financial results reflect total Assets of Rs. 6691.76 Lacs, total revenues of Rs. 1.66 Lakhs, total net Loss after tax of Rs 30.99 Lakhs, and total comprehensive income of Rs. Nil for the quarter and half year ended on September 30, 2021 respectively, and net cash outflow of Rs. 0.40 Lacs from April 01, 2021 to September 30th, 2021, as considered in the Statement, which have been reviewed by its independent auditor.

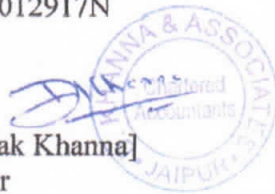
The independent auditors review reports on interim financial results of these entities have been furnished to us by the Management and our conclusion on the Statement, in so far as it relates to the amounts and disclosures in respect of such subsidiary and associates is based solely on the report of such auditors and procedures performed by us as stated in paragraph 3 above.

7. Our conclusion on the Statement in respect of matters stated in paragraph 6 above is not modified in respect of our reliance on the work done and the reports of the other auditors.

For D Khanna & Associates
Chartered Accountant
FRN: 012917N

[Deepak Khanna]
Partner

M. No. 092140
UDIN: 21092140AAAAFQ7590
Date: October 30th, 2021
Place: Jaipur



GENUS PRIME INFRA LIMITED

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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 Standalone Financial Results for the Quarter and Half Year ended September 30, 2021							
S. No	Particulars	Quarter ended			Half year ended		Year Ended
		30-Sep-21	30-Jun-21	30-Sep-20	30-Sep-21	30-Sep-20	31-Mar-21
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Income						
a)	Revenue from operations	6.46	5.46	1.26	11.92	8.44	19.54
b)	Other Income	-	-	-	-	-	0.06
c)	Finance Income	-	-	-	-	-	-
	Total Income	6.46	5.46	1.26	11.92	8.44	19.60
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	2.33	2.21	2.19	4.54	3.36	7.68
e)	Other expenses	2.99	4.53	1.60	7.52	6.01	15.89
f)	Depreciation and amortisation expenses	-	-	-	-	-	-
g)	Finance costs	-	-	0.07	-	0.07	0.07
	Total Expenses	5.32	6.74	3.86	12.06	9.44	23.64
3	Profit before tax (1-2)	1.14	(1.28)	(2.60)	(0.14)	(1.00)	(4.04)
4	Exceptional Items	-	-	-	-	-	-
5	Profit before tax (3+4)	1.14	(1.28)	(2.60)	(0.14)	(1.00)	(4.04)
6	Tax Expense						
	-Current Tax	-	-	-	-	-	-
	-Earlier Year Tax	-	-	-	-	-	-
	-MAT Credit	-	-	-	-	-	-
	Total Tax expense	-	-	-	-	-	-
7	Profit after tax for the period (5-6)	1.14	(1.28)	(2.60)	(0.14)	(1.00)	(4.04)
8	Other comprehensive income (net of tax)	-	-	-	-	-	(1,798.79)
9	Total Comprehensive Income (7+8)	1.14	(1.28)	(2.60)	(0.14)	(1.00)	(1,802.83)
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	(0.01)	(0.02)	(0.00)	(0.01)	(0.03)

* EPS is not annualised for the quarter ended results.

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, 2021. 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.
- 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 previous year, 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 Sunlra 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
 The Company has made requisite filing to appropriate authority in the previous year. Due to pending approval, no impact/disclosure has given in respect of the above transaction in the books of the Company for the period ended September 30, 2021.
- 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.

Place : Moradabad
Date : October 30, 2021



For and on behalf of the Board of Directors

[Signature]

Amit Agarwal
Whole Time Director & CEO
DIN-00016133



Statement of unaudited Consolidated Financial Results for the Quarter and Half year ended September 30, 2021						
S. No	Particulars	Quarter ended			Half year ended	
		30-Sep-21	30-Jun-21	30-Sep-20	30-Sep-21	31-Mar-21
		Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Income					
a)	Revenue from operations	7.11	6.46	3.66	13.57	10.84
b)	Other Income	(0.01)	0.03	-	0.02	-
c)	Finance Income	-	-	-	-	-
	Total Income	7.10	6.49	3.66	13.59	10.84
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	2.33	2.21	2.19	4.54	3.36
e)	Other expenses	4.28	4.97	2.68	9.25	8.70
f)	Depreciation and amortisation expenses	-	-	-	-	-
g)	Finance costs	-	-	0.07	0.07	0.07
	Total Expenses	6.61	7.18	4.94	13.79	12.13
3	Profit before tax (1-2)	0.49	(0.69)	(1.28)	(0.20)	(1.29)
4	Exceptional items	-	-	-	-	-
5	Profit before tax (3+4)	0.49	(0.69)	(1.28)	(0.20)	(1.29)
6	Tax Expense					
	-Current Tax	(0.09)	0.09	-	-	0.12
	-Earlier Year Tax	30.93	-	-	30.93	-
	-MAT Credit	(0.09)	0.09	-	-	0.12
	Total Tax expense	-	-	-	-	-
7	Profit after tax for the period (5-6)	(30.44)	(0.69)	(1.28)	(31.13)	(1.29)
8	Other comprehensive income (net of tax)	-	-	-	-	(42.45)
9	Total Comprehensive Income (7+8)	(30.44)	(0.69)	(1.28)	(31.13)	(43.74)
10	Paid-up equity share capital (Face Value Rs. 2/-each)	298.53	298.53	298.53	298.53	298.53
11	Earnings Per Share (EPS) (of Rs. 2/- each) (Not Annualised*):					
	- Basic & diluted	(0.20)	(0.00)	(0.01)	(0.21)	(0.01)

* 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 October 30, 2021. 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.
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 The Company has made requisite filing to appropriate authority in the previous year. Due to pending approval, no impact/disclosure has given in respect of the above transaction in the books of the Company for the period ended September 30, 2021.
- 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.

Place : Moradabad
Date : October 30, 2021



For and on behalf of the Board of Directors



GENUS PRIME INFRA LIMITED
(Formerly Gulshan Chemfill Limited)
Statement of Assets and Liabilities as at September 30, 2021

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

	STANDALONE		CONSOLIDATED	
	AS AT		AS AT	
	30-Sep-2021 (unaudited)	31-Mar-2021 (audited)	30-Sep-2021 (unaudited)	31-Mar-2021 (audited)
Assets				
Non-current assets				
Financial assets				
Investments	4,156.24	4,156.24	6,077.16	6,077.16
Loans	-	-	-	-
Tax Assets	-	-	-	-
Non-financial assets	-	-	754.10	769.66
Total non-current assets	4,156.24	4,156.24	6,831.26	6,846.82
Current assets				
Financial assets				
Cash and cash equivalents	3.78	4.77	13.23	14.63
Other financial assets	-	-	-	-
Non-financial assets	6.77	6.18	6.98	6.40
Total current assets	10.55	10.95	20.21	21.03
Total assets	4,166.79	4,167.19	6,851.47	6,867.85
Equity and liabilities				
Equity				
Equity share capital	398.53	398.53	398.53	398.53
Other equity	2,666.44	2,666.58	5,143.43	5,174.56
Total equity	3,064.97	3,065.11	5,541.95	5,573.09
Liabilities				
Non-current liabilities				
Financial liabilities				
Borrowings	-	-	1,078.86	1,063.40
Long term Provisions	-	-	-	-
Deferred tax liabilities	1,020.54	1,020.54	148.92	148.92
Total non-current liabilities	1,020.54	1,020.54	1,227.79	1,212.32
Current liabilities				
Financial liabilities				
Borrowings	80.00	80.00	80.00	80.00
Trade payables	-	-	-	-
Other financial liabilities	1.10	1.46	1.55	2.36
Current tax liabilities	-	-	-	-
Non-financial liabilities	0.18	0.08	0.18	0.08
Total current liabilities	81.28	81.54	81.73	82.44
Total Equity and Liabilities	4,166.79	4,167.19	6,851.47	6,867.85

For and on behalf of the Board of directors

Place : Moradabad
Date : October 30, 2021



GENUS PRIME INFRA LIMITED
(Formerly Gulshan Chemfili 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-2021 (Unaudited)	30-Sep-2020 (Unaudited)	31-Mar-2021 (Audited)	30-Sep-2021 (Unaudited)	30-Sep-2020 (Unaudited)	31-Mar-2021 (Audited)
A. Cash Flow From Operating Activities:						
Net Profit(Loss) Before Tax And Extra Ordinary Items	(0.14)	(1.00)	(4.04)	(0.20)	(1.28)	(3.30)
Adjustments For:						
Non Cash Expenses Written Off (Net)						
(Profit)/Loss On Sale Of Fixed Assets						
Operating Profit Before Working Capital Changes	(0.14)	(1.00)	(4.04)	(0.20)	(1.28)	(3.30)
Adjustments For:						
Trade And Other Receivables	(0.59)	(0.70)	0.14	14.98	(0.82)	0.05
Trade And Other Payables	(0.26)	0.25	4.88	(0.71)	(0.15)	4.87
Cash Generated Form Operations After Adjustments	(0.99)	(1.45)	0.97	14.07	(2.25)	1.62
For Working Capital Changes						
Direct Taxes				(30.93)		(0.11)
Cash Flow After Adjusted For Working Capital Changes						
But Before Extra Ordinary Items	(0.99)	(1.45)	0.97	(16.87)	(2.25)	1.51
Extra Ordinary Items (Net)						
Net Cash From Operating Activities	(0.99)	(1.45)	0.97	(16.87)	(2.25)	1.51
B. Cash Flow From Investing Activities						
Sale Of Fixed Assets	-	-	-	-	-	-
Purchase/Sale Of Investments	-	-	-	-	-	-
Net Cash Used In Investing Activities	-	-	-	-	-	-
C. Cash Flow From Financing Activities						
Proceeds From Issue Of Share Capital	-	-	-	15.46	(1.10)	1.33
Receipts /(Repayment) Of Long Term Advances (Net)	-	-	-	-	-	-
Dividends Paid	-	-	-	-	-	-
Net Cash Surplus/Used In Financing Activities	-	-	-	15.46	(1.10)	1.33
Net Increase/(Decrease) In Cash And Cash Equivalents	(0.99)	(1.45)	0.97	(1.40)	(3.35)	2.84
Cash And Cash Equivalents at the beginning of the year	4.77	3.80	3.80	14.63	11.78	11.79
Cash And Cash Equivalents at the end	3.78	2.35	4.77	13.23	8.43	14.63

Place : Moradabad
Date : October 30, 2021



For and on behalf of the Board of directors

Amit Agarwal
Whole Time Director & CEO
DIN-00016133