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

February 05, 2025

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 nine months ended December 31, 2024

This is to inform that the Board of Directors at its meeting held on today i.e. February 05, 2025 (commenced at 04:00 PM and concluded at 04:30 PM), inter alia, has:-

1. approved and taken on record the unaudited financial results (standalone and consolidated) for the quarter and nine months ended December 31, 2024; 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 nine months ended December 31, 2024 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 Digitally signed by JEEVAN KUMAR Date: 2025.02.05 16:37:26 +05'30'

Jeevan Kumar
Company Secretary

Corporate Office : D-116, Okhla Industrial Area, Phase-I, New Delhi-110 020, India Tel. : +91-11-47114800 Fax : +91-11-47114814
E-mail : cs.genusprime@gmail.com, investor.redressal.gcl@gmail.com

Jethani & Associates
Chartered Accountants

Independent Auditor's Review Report on the Quarterly and Nine Months ended 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

1. We have reviewed the accompanying statement of Unaudited Standalone Financial Results of Genus Prime Infra Limited (the "Company") for the quarter and nine months ended on December 31, 2024 (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.

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4. We draw our attention to the Note No. 3 of the financial results in the matter of Scheme of Arrangement, Hon'ble National Company Law Tribunal, Allahabad Bench ("NCLT") vide its Order dated December 08, 2021, inter alia ordered a meeting of equity shareholders of the Company to be convened. 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 Quarterly and Nine months ended December 31th, 2024.

5. 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
454, BEES DUKAN, ADARSH NAGAR,
JAIPUR – 302004 RAJASTHAN
Mem. No. 400485
FRN: 010749c

Place: Jaipur
Date: 5th February, 2025
UDIN: 25400485BMIHRC6008

Independent Auditor's Review Report on the Quarterly and Nine Months ended Unaudited Consolidated 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

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 nine months ended December 31, 2024 (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)



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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. We draw our attention to the Note No. 3 of the financial results in the matter of Scheme of Arrangement, Hon'ble National Company Law Tribunal, Allahabad Bench ("NCLT") vide its Order dated December 08, 2021, inter alia ordered a meeting of equity shareholders of the Company to be convened. 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 Quarterly ended on December 31th, 2024.

7. 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 Income of Rs. 1.34 Lacs and Rs. 2.53 Lacs, total net Profit/(Loss) after tax of Rs. 0.83 Lacs and Rs. 0.08 Lacs and other comprehensive income of Rs. Nil and Rs. Nil for the quarter and Nine Months ended 31st December, 2024 respectively, 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.

   Our conclusion on the Statement in respect of matters stated 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
454, BEES DUKAN, ADARSH NAGAR,
JAIPUR – 302004 RAJASTHAN
Mem. No. 400485
FRN: 010749c

Place: Jaipur
Date: 5th February, 2025
UDIN: 25400485BMIHRD1824

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(Formerly Gulshan Chemfill Limited)
(CIN : L24117UP2000PLC032010)
Regd. Office: Near Moradabad Dharam Kanta, Kanth Road, Harthala, Moradabad-244001 (U.P.)
Tel: 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 Nine Months ended December 31, 2024

S. No	Particulars	Quarter ended			Nine months ended		Year ended
		31-Dec-24	30-Sep-24	31-Dec-23	31-Dec-24	31-Dec-23	31-Mar-24
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Income						
a)	Revenue from operations	4.23	5.74	4.14	18.04	16.86	19.63
b)	Other income	0.03	-	0.04	0.03	0.04	0.04
c)	Finance Income	-	-	-	-	-	-
	Total Income	4.26	5.74	4.18	18.07	16.90	19.67
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	3.12	3.37	2.61	9.34	7.80	10.43
e)	Other expenses	1.90	3.14	1.30	10.20	9.83	10.34
f)	Depreciation and amortisation expenses	-	-	-	-	-	-
g)	Finance costs (net)	-	-	-	-	-	-
	Total Expenses	5.02	6.51	3.91	19.54	17.63	20.77
3	Profit before tax (1-2)	(0.76)	(0.77)	0.27	(1.47)	(0.73)	(1.10)
4	Exceptional Items	-	-	-	-	-	-
5	Profit before tax (3+4)	(0.76)	(0.77)	0.27	(1.47)	(0.73)	(1.10)
6	Tax Expense						
	-Current Tax	-	-	-	-	-	-
	-Earlier year Tax	-	-	-	-	-	-
	-MAT Credit	-	-	-	-	-	-
	Total Tax expense	-	-	-	-	-	-
7	Profit after tax for the period (5-6)	(0.76)	(0.77)	0.27	(1.47)	(0.73)	(1.10)
8	Other comprehensive income (net of tax)	-	-	-	-	-	(90.93)
9	Total Comprehensive Income (7+8)	(0.76)	(0.77)	0.27	(1.47)	(0.73)	(92.03)
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)	0.00	(0.01)	(0.00)	(0.01)

* EPS is not annualised for the quarter ended results.

NOTES :-

1. 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 February 05, 2025. 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 March 31, 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 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 nine months ended December 31, 2024.
4. 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

JETHANI AND ASSOCIATES CHARTERED ACCOUNTANTS 010749C

Amit Agarwal
Whole Time Director & CEO
DIN-00016133

Place : Moradabad
Date : February 05, 2025

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(Formerly Gulshan Chemfill Limited)
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Statement of Unaudited Consolidated Financial Results for the Quarter and Nine Months ended December 31, 2024

S. No	Particulars	Quarter ended			Nine months ended		Year ended
		31-Dec-24	30-Sep-24	31-Dec-23	31-Dec-24	31-Dec-23	31-Mar-24
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	**Income**						
a)	Revenue from operations	5.57	6.46	5.00	20.57	19.49	22.97
b)	Other income	0.03	-	0.05	0.03	0.05	0.05
c)	Finance Income	-	-	-	-	-	-
	Total Income	5.60	6.46	5.05	20.60	19.54	23.02
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	3.12	3.37	2.61	9.34	7.80	10.44
e)	Other expenses	2.41	4.70	1.88	12.65	211.80	212.74
f)	Depreciation and amortisation expenses	-	-	-	-	-	-
g)	Finance costs (net)	-	-	-	-	-	-
	Total Expenses	5.53	8.07	4.49	21.99	219.60	223.18
3	**Profit before tax (1-2)**	0.07	(1.61)	0.56	(1.39)	(200.06)	(200.16)
4	**Exceptional items**	-	-	-	-	-	-
5	**Profit before tax (3+4)**	0.07	(1.61)	0.56	(1.39)	(200.06)	(200.16)
6	**Tax Expense**						
	-Current Tax	-	-	-	-	-	-
	-Earlier Year Tax	-	-	-	-	-	-
	-MAT Credit	-	-	-	-	-	-
	Total Tax expense	-	-	-	-	-	-
7	**Profit after tax for the period (5-6)**	0.07	(1.61)	0.56	(1.39)	(200.06)	(200.16)
8	**Other comprehensive income (net of tax)**	-	-	-	-	-	(127.64)
9	**Total Comprehensive Income (7+8)**	0.07	(1.61)	0.56	(1.39)	(200.06)	(327.80)
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	0.00	(0.01)	0.00	(0.01)	(1.34)	(1.34)

* EPS is not annualised for the quarter ended results.

NOTES :-

1. 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 February 05, 2025. 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.

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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 nine months ended December 31, 2024.

4. Previous year/period figures has been regrouped/reclassified, Wherever necessary to conform to those current year classification.

5. As on December 31, 2024, the Company has only three wholly owned subsidiaries, namely Sansar Infrastructure Private Limited, Star Vanijya Private Limited and Sunima Trading Private Limited.

JETHANI AND ASSOCIATES CHARTERED ACCOUNTANTS 010749C

For and on behalf of the Board of directors

Amit Agarwal
Whole Time Director & CEO
DIN-00016133

Place : Moradabad
Date : February 05, 2025