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

November 14, 2026

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 Financial Results (Standalone and Consolidated) for the quarter and half year ended September 30, 2026

This is to inform that the Board of Directors at its meeting held on today i.e. November 14, 2026, (commenced at 03:30 PM and concluded at 05:00 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, 2026; 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, 2026 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: 2026.11.14 17:06:18 +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

Independent Auditor's Review Report on the Quarterly and Six Month 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 six month ended on September 30, 2026 (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.

FOR **M/S JETHANI AND ASSOCIATES**
Chartered Accountants

UMESH KUMAR JETHANI
Digitally signed by UMESH KUMAR JETHANI
Date: 2026.11.14 15:49:49 +05'30'

JETHANI AND ASSOCIATES * CHARTERED ACCOUNTANTS * 010749C

CA UMESH KUMAR JETHANI
454, BEES DUKAN, ADARSH NAGAR,
JAIPUR – 302004 RAJASTHAN
Mem. No. 400485
FRN: 010749c

Place: Jaipur
Date: 14th November, 2026
UDIN: 26400485QABUCC9479

Independent Auditor's Review Report on the Quarterly and Six Month 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"), its subsidiary and associates (the Parent, its subsidiary and associates, together referred to as "the Group") for the quarter and six month ended on September 30, 2026 (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:

   List of Subsidiaries

   - 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)
   - Ganpati Global Private Limited** (Wholly Owned Subsidiary)
   - Maple Natural Resources Pte. Ltd.** (Wholly Owned Foreign Subsidiary)
   - Gulf Guar Gum Company LLC SFZ** (80% Holding of Foreign Subsidiary)
   - PT Mapple Natural Resources** (100% Foreign Subsidiary)

   *Ceased to be Subsidiaries entities with effect from April 24, 2025, pursuant to the Scheme of Arrangement (Amalgamation) (refer Note 3).

   ** Became Subsidiaries entities with effect from June 7, 2025, pursuant to the Scheme of Arrangement (Merger) (refer Note 3).

List of Associates

- M.K.J. Manufacturing Private Limited***
- Greentech Mega Food Park Limited***
- J C Textiles Private Limited***

*** Became Associates entities with effect from April 24, 2025, pursuant to the Scheme of Arrangement (Demerger) (refer Note 3).

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:

   - The accompanying Statement includes the unaudited financial information of two foreign subsidiaries in their respective country and whose financial information have been furnished by the Management and have been reviewed by independent other auditors in India. The consolidated financial results include total Income of Rs. 20.48 Lakhs and Rs. 40.54 Lakhs, total net profit/(loss) of Rs. 5.55 Lakhs and Rs. (3.55) Lakhs and total comprehensive income/(loss) of Rs. Nil for the Quarter and six-month ended on September 30, 2026 respectively, as considered in the consolidated financial results. The other auditors' review report on the financial statements of these entities has been furnished to us by the management and our opinion on the Statement, in so far as it relates to the amounts and disclosures included in respect of these foreign subsidiaries is based solely on the review reports of such other auditors and the procedures performed by us are as stated in paragraph above.

   - We draw attention to Note 4 to the Statement which states that the financial information of a foreign subsidiary has not been consolidated, considering its nil net worth and ongoing closure process. Further, one associate company, has not been consolidated, considering its nil net worth. In the opinion of the management, the exclusion of the said subsidiary and associate do not have a material impact on the consolidated financial results of the Group. The Unaudited financial statements of these entities has been furnished to us by the management and our opinion on the Statement, in so far as it relates to the amounts and disclosures included in respect of foreign subsidiary and associates is based solely on the management's submitted statement, considering the nil net-worth and the procedures performed by us are as stated in paragraph above.

   - The accompanying Statement includes the unaudited financial information of one subsidiary, whose financial statements reflects total income of Rs. Nil and Rs. Nil, total net profit/(loss) of Rs. (3.13) Lakhs, Rs. (6.25) Lakhs total comprehensive loss of Rs. Nil and Rs. Nil, for the quarter and Six-Month ended on that date respectively, as considered in the Statement which have been reviewed by their respective independent auditors. The other auditors' review reports on the financial statements of these entities have been furnished to us by the management and our opinion on the Statement, in so far as it relates to the amounts and disclosures included in respect of this subsidiary is based solely on the reports of such other auditors' review report and the procedures performed by us are as stated in paragraph above.

- The Statement includes the unaudited financial statements of 2 associates whose financial statements reflect Group's share of net profit/(loss) of Rs. (0.07) Lakhs and Rs. (4.30) Lakhs (Net) for the quarter and Six-Month ended September 30, 2026 respectively, as considered in the Statement, which have been reviewed by the other auditors. The other auditors' review reports on the financial statements of these entities have been furnished to us by the management and our opinion on the Statement, in so far as it relates to the amounts and disclosures included in respect of these associates is based solely on the review reports of such other auditors and the procedures performed by us are as stated in paragraph above.

  Our conclusion is not modified in respect of above matter with respect to our reliance on the financial result certified by the management.

FOR **M/S JETHANI AND ASSOCIATES**
Chartered Accountants

UMESH KUMAR JETHANI
Digitally signed by UMESH KUMAR JETHANI
Date: 2026.11.14 15:48:35 +05'30'

JETHANI AND ASSOCIATES 010749C CHARTERED ACCOUNTANTS

CA UMESH KUMAR JETHANI
454, BEES DUKAN, ADARSH NAGAR,
JAIPUR– 302004 RAJASTHAN
Mem. No. 400485
FRN: 010749c

Place: Jaipur
Date: 14th November, 2026
UDIN: 26400485TGESFT2462

GENUS PRIME INFRA LIMITED
(Formerly Gulshan Chemfill Limited)
(CIN : L24117UP2000PLC032010)
Regd. Office: Near Moradabad Dharam Kanta, Kanth Road, Harthala, Moradabad-244001 (U.P.)
Tel: 0591-2511242, E-mail: cs.genusprime@gmail.com, Website: www.genusprime.com

(Rs. in Lakhs, Unless Otherwise Stated)

Statement of Unaudited Standalone Financial Results for the Half Year Ended September 30, 2026

S. No	Particulars	Quarter ended			Half Year Ended		Year ended
		30-Sep-26	30-Jun-26	30-Sep-25	30-Sep-26	30-Sep-25	31-Mar-26
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	**Income**						
a)	Revenue from operations	114.03	125.70	117.32	239.73	178.89	416.77
b)	Other income	69.84	80.33	1.54	150.17	1.54	293.02
	Total Income	**183.87**	**206.03**	**118.86**	**389.90**	**180.43**	**709.79**
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	3.84	3.52	5.39	7.36	8.54	16.04
e)	Finance costs	15.55	27.13	7.24	42.68	14.26	70.95
f)	Depreciation and amortisation expenses	1.91	(1.26)	2.64	0.65	3.32	8.56
g)	Other expenses	302.22	14.80	7.89	317.02	13.02	34.78
	Total Expenses	**323.53**	**44.19**	**23.16**	**367.71**	**39.14**	**130.33**
3	**Profit before tax (1-2)**	**(139.66)**	**161.85**	**95.70**	**22.19**	**141.29**	**579.47**
4	**Exceptional items**	-	-	-	-	-	-
5	**Profit before tax (3+4)**	**(139.66)**	**161.85**	**95.70**	**22.19**	**141.29**	**579.47**
6	**Tax Expense**						
	-Current Tax	-	-	-	-	-	-
	-Deffered Tax	-	-	-	-	-	-
	-Earlier Year Tax	0.34	-	-	0.34	-	-
	-MAT Credit	-	-	-	-	-	-
	Total Tax Expense	0.34	-	-	0.34	-	-
7	**Profit after tax for the period (5-6)**	**(140.00)**	**161.85**	**95.70**	**21.85**	**141.29**	**579.47**
8	**Other Comprehensive Income (net of tax)**	(10.52)	(10.52)	-	(21.05)		(2,529.28)
9	**Total Comprehensive Income (7+8)**	**(150.52)**	**151.32**	**95.70**	**0.80**	**141.29**	**(1,949.81)**
10	Paid-up equity share capital (Face Value Rs. 2/-each)	1,559.54	1,559.54	298.53	1,559.54	298.53	298.53
11	Weighted Average number of Shares for EPS	779.77	717.41	149.27	745.32	149.27	149.27
12	Earnings Per Share (EPS) (of Rs. 2/- each) (Not Annualised*): - Basic & diluted	(0.18)	0.23	0.64	0.03	0.95	3.88

* 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 November 14, 2026. 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 unaudited 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 The Hon'ble National Company Law Tribunal, Allahabad Bench ("NCLT"), vide its order dated April 24, 2025, approved the Scheme of Arrangement involving demerger of Genus Power Infrastructures Limited and merger of Sansar Infrastructures Private Limited, Sunima Trading Private Limited and Star Vanijya Private Limited, being wholly owned subsidiaries, with the Company. Further, the merger of Yajur Commodities Limited became effective upon filing of Form INC-28 on June 07, 2025. Accordingly, the Scheme has been given effect in these financial results from the respective effective dates in accordance with the approved Scheme and applicable accounting standards.
"Pursuant to the Scheme, the issuance of shares for the merger is under process during the period, with an official allotment date of 10 April 2026. Accordingly, the Earnings Per Share (EPS) for the current quarter and Previous Quarter Ended on 30-06-2026 and Half Year Ended on 30-09-2026 has been calculated by factoring in these newly issued shares from their date of allotment."

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

JETHANI AND ASSOCIATES CHARTERED ACCOUNTANTS 010749C

For and on behalf of Board of Directors
Genus Prime Infra Limited

Amit Agarwal
Whole Time Director & CEO
DIN-00016133

Genus Prime Infra Limited (Formerly Gulshan Chemfill Limited) Moradabad

Place : Moradabad
Date : November 14, 2026

Genus
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GENUS PRIME INFRA LIMITED
(Formerly Gulshan Chemfill Limited)
(CIN : L24117UP2000PLC032010)
Regd. Office: Near Moradabad Dharam Kanta, Kanth Road, Harthala, Moradabad-244001 (U.P.)
Tel: 0591-2511242, E-mail: cs.genusprime@gmail.com, Website: www.genusprime.com

(Rs. in Lakhs, Unless Otherwise Stated)

Statement of Unaudited Consolidated Financial Results for the Half year Ended September 30, 2026

S. No	Particulars	Quarter ended			Half Year Ended		Year ended
		30-Sep-26	30-Jun-26	30-Sep-25	30-Sep-26	30-Sep-25	31-Mar-26
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	**Income**						
a)	Revenue from operations	154.57	125.70	124.05	280.27	185.62	424.27
b)	Other income	49.79	100.39	1.54	150.17	19.68	368.14
	Total Income	**204.35**	**226.09**	**125.59**	**430.44**	**205.30**	**792.41**
2	**Expenses**						
a)	Cost of materials consumed	-	-	-	-	-	-
b)	Purchase of Traded goods	-	-	-	-	-	-
c)	(Increase)/ decrease in inventories of FG & WIP	-	-	-	-	-	-
d)	Employee benefits expense	4.26	3.93	5.79	8.20	9.35	17.66
e)	Finance costs	15.64	27.13	7.29	42.77	14.36	71.17
f)	Depreciation and amortisation expenses	33.58	30.06	36.72	63.63	70.47	124.47
g)	Other expenses	306.92	15.34	25.28	322.26	48.26	42.68
	Total Expenses	**360.40**	**76.46**	**75.08**	**436.86**	**142.44**	**255.99**
3	**Profit before tax (1-2)**	**(156.05)**	**149.63**	**50.51**	**(6.42)**	**62.86**	**536.42**
4	**Exceptional items**						
5	**Profit before tax (3+4)**	**(156.05)**	**149.63**	**50.51**	**(6.42)**	**62.86**	**536.42**
6	**Tax Expense**						
	-Current Tax	-	-	-	-	-	-
	-Deffered Tax	-	-	-	-	-	-
	-Earlier Year Tax	(18.46)	-	-	(18.46)	-	-
	-MAT Credit	-	-	-	-	-	-
	Total Tax expense	(18.46)	-	-	(18.46)	-	-
7	**Profit for the period before share of associate entities & Minority Shareholders (5-6)**	**(137.59)**	**149.63**	**50.51**	**12.04**	**62.86**	**536.42**
8	Share of Net Profit/(Loss) from associates entities	(0.07)	(4.23)	(15.47)	(4.30)	(33.15)	(101.18)
9	Share of Net Profit/(Loss) for minority shareholders	(5.89)	(5.83)	(8.98)	(11.72)	(17.71)	(23.44)
10	**Profit for the period after share of associate entities & Minority Shareholders (7+8+9)**	**(131.77)**	**151.23**	**44.02**	**19.46**	**47.42**	**458.69**
11	**Other comprehensive Income (net of tax)**	(10.52)	(10.52)	-	(21.05)		(195.88)
12	**Total Comprehensive Income (10+11)**	**(142.29)**	**140.71**	**44.02**	**(1.58)**	**47.42**	**262.81**
13	Paid-up equity share capital (Face Value Rs. 2/-each)	1,559.54	1,559.54	298.53	1,559.54	298.53	298.53
14	Weighted Average number of Shares for EPS	779.77	717.41	149.27	745.32	149.27	149.27
15	Earnings Per Share (EPS) (of Rs. 2/- each) (Not Annualised*): - Basic & diluted	(0.18)	0.21	0.34	0.02	0.42	3.59

* 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 November 14, 2026. 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 unaudited 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 The Hon'ble National Company Law Tribunal, Allahabad Bench ("NCLT"), vide its order dated April 24, 2025, approved the Scheme of Arrangement involving demerger of Genus Power Infrastructures Limited and merger of Sansar Infrastructures Private Limited, Sunima Trading Private Limited and Star Vanijya Private Limited, being wholly owned subsidiaries, with the Company. Further, the merger of Yajur Commodities Limited became effective upon filing of Form INC-28 on June 07, 2025. Accordingly, the Scheme has been given effect in these financial results from the respective effective dates in accordance with the approved Scheme and applicable accounting standards.
"Pursuant to the Scheme, the issuance of shares for the merger is under process during the period, with an official allotment date of 10 April 2026. Accordingly, the Earnings Per Share (EPS) for the current quarter and Previous Quarter Ended on 30-06-2026 and Half Year Ended on 30-09-2026 has been calculated by factoring in these newly issued shares from their date of allotment."

4 The Company has not consolidated the financial results of its foreign subsidiary, "PT Mapple Natural Resources," for the period because the subsidiary and Associates has nil net worth and management has initiated the closure process. Further the company has also not considered one of its associate "J.C. Textiles Private Limited" considering negative networth and Profit during the quarter is not sufficient to make it positive. In the management's opinion, the non-consolidation of the said subsidiary does not materially impact the Group's consolidated financial results.

5 There is only one business segment and accordingly, has only one operating segment as identified in accordance with the requirement of Ind AS 108

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

For and on behalf of Board of Directors
Genus Prime Infra Limited

JETHANI AND ASSOCIATES CHARTERED ACCOUNTANTS 010749C

Genus Prime Infra Limited (Formerly Gulshan Chemfill Limited) Moradabad

Amit Agarwal
Whole Time Director & CEO
DIN-00016133

Place : Moradabad
Date : November 14, 2026

GENUS PRIME INFRA LIMITED
(Formerly Gulshan Chemfill Limited)
(CIN : L24117UP2000PLC032010)
Statement of Assets and Liabilities as at September 30, 2026

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

Particulars	STANDALONE		CONSOLIDATED	
	AS AT		AS AT	
	30-Sep-2026 (Unaudited)	31-Mar-2026 (Audited)	30-Sep-2026 (Unaudited)	31-Mar-2026 (Audited)
Assets				
Non-Current Assets				
Property, plant and equipment	836.90	837.54	2,375.92	2,609.88
Capital work-in-progress	-	-	160.67	160.67
Right to use assets	-	-	170.33	-
Financial Assets				
Investments	11,342.67	11,201.89	9,623.63	9,641.44
Loans	9,968.12	11,653.83	11,609.54	11,653.83
Other Financial Assets	-	-	4.79	4.79
Deferred Tax Assets	380.56	401.60	-	-
Non Financial Assets	2,945.62	2,945.62	-	-
Total Non-Current Assets	**25,473.86**	**27,040.49**	**23,944.87**	**24,070.62**
Current Assets				
Inventories	-	-	80.67	78.61
Financial Assets				
Loans	-	-	-	-
Trade Receivables	400.15	650.50	400.15	650.50
Cash and Cash Equivalents	43.83	107.92	58.59	121.21
Other Bank Balances	-	13.79	-	13.79
Other Financial Assets	-	-	106.05	4.31
Non-Financial Assets	331.72	467.81	295.90	5101.21
Total Current Assets	**775.70**	**1,240.01**	**941.36**	**5,969.63**
Total Assets	**26,249.56**	**28,280.50**	**24,886.23**	**30040.25**
Equity and Liabilities				
Equity				
Share Capital	1,559.54	298.53	1,559.54	298.53
Share Capital Pending Allotment	2,288.00	3,549.02	2,288.00	3,549.02
Other Equity	20,620.98	20,620.18	17,552.30	17,758.74
Minority Shareholders Interest	-	-	(580.95)	(547.82)
Total Equity	**24,468.53**	**24,467.73**	**20,818.90**	**21,058.47**
Liabilities				
Non-Current Liabilities				
Financial Liabilities				
Borrowings	1528.96	3,519.52	2863.35	4,119.29
Long Term Provisions	-	-	-	-
Deferred Tax Liabilities	-	-	60.87	39.82
Total Non-Current Liabilities	**1,528.96**	**3,519.52**	**2,924.22**	**4,159.11**
Current Liabilities				
Financial Liabilities				
Borrowings	-	-	-	-
Trade Payables	-	-	-	-
- Total outstanding dues to MSME	-	-	-	-
- Total outstanding of creditors Other than MSME	147.54	183.38	500.50	447.81
Other Financial Liabilities	103.48	102.58	641.50	4,348.76
Current Tax Liabilities	-	-	-	18.32
Non-Financial Liabilities	1.05	7.29	1.10	7.78
Total Current Liabilities	**252.07**	**293.25**	**1,143.11**	**4,822.67**
Total Equity and Liabilities	**26,249.56**	**28,280.50**	**24,886.23**	**30,040.25**

For and on behalf of the Board of directors

JETHANI AND ASSOCIATES CA 010749C CHARTERED ACCOUNTANTS

Genus Prime Infra Limited Moradabad Formerly Gulshan Chemfill Limited

Amit Agarwal
Whole Time Director & CEO
DIN-00016133

Place : Moradabad
Date : November 14, 2026

GENUS PRIME INFRA LIMITED
(Formerly Gulshan Chemfill Limited)
(CIN : L24117UP2000PLC032010)
STATEMENT OF CASH FLOWS (STANDALONE & CONSOLIDATED)

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

Particulars	STANDALONE		CONSOLIDATED	
	30-Sep-2026 (Unaudited)	31-Mar-2026 (Audited)	30-Sep-2026 (Unaudited)	31-Mar-2026 (Audited)
A. Cash Flow From Operating Activities:				
Net Profit(Loss) Before Tax	22.19	579.47	(6.42)	536.42
Adjustments For:				
Depreciation & Amortisation Expenses	0.65	8.56	63.63	124.47
Interest income on Pref Shares	(140.78)	(258.31)	(140.78)	(258.31)
Finance Cost	42.68	70.95	42.77	71.17
(Profit)/Loss On Sale Of Investment	-	(30.62)	-	(30.62)
Profit on Sale of Fixes Assets	-	(1.12)	-	(1.12)
Operating Profit Before Working Capital Changes	**(75.26)**	**368.92**	**(40.79)**	**442.01**
Adjustments For:				
Increase/Decrease in Inventories	-	-	(2.05)	-
Increase/Decrease in Trade Receivables	250.35	(650.50)	250.35	(650.50)
Increase/Decrease in Loans & Non Fin Assets			4,747.87	
Increase/Decrease in Other Bank balances	13.79	(13.79)	13.79	(13.79)
Increase/Decrease in Loans & Others				
Increase/Decrease in Trade Payables	(35.84)	183.38	52.69	183.38
Increase/Decrease in Other Financial Liabilities	0.89	97.57	(4,963.20)	97.57
Increase/Decrease in Non Financial Liabilities	(6.24)	7.27	(25.00)	26.08
Cash Generated From Operations After Adjustments For Working Capital Changes	**147.69**	**(7.15)**	**33.66**	**84.75**
Direct Taxes		-	-	-
Cash Flow After Adjusted For Working Capital Changes but Before Extra Ordinary Items	147.69	(7.15)	33.66	84.75
Extra Ordinary Items (Net)		-	-	-
Net Cash From Operating Activities	**147.69**	**(7.15)**	**33.66**	**84.75**
B. Cash Flow From Investing Activities				
Adjsutment on account of Merger/Demerger	(309.88)	(109.08)	(194.28)	(196.61)
Interest income on Pref Shares	140.78	258.31	140.78	258.31
Proceeds from Sale of Investment	-	34.48	-	34.48
Net Cash Used In Investing Activities	**(169.10)**	**183.71**	**(53.50)**	**96.19**
C. Cash Flow From Financing Activities	-	-	-	-
Proceeds From Issue of Share Capital	-	-	-	-
Finance Cost	(42.68)	(70.95)	(42.77)	(71.17)
Net Cash Surplus/Used In Financing Activities	**(42.68)**	**(70.95)**	**(42.77)**	**(71.17)**
Net Increase/(Decrease) In Cash And Cash Equivalents	**(64.09)**	**105.61**	**(62.62)**	**109.76**
Cash And Cash Equivalents at the beginning of the year	107.92	2.31	121.21	11.45
Cash And Cash Equivalents at the end	**43.83**	**107.92**	**58.59**	**121.21**
Component of Cash & Cash Equivalents				
In Current Accounts	29.13	75.03	41.96	86.40
In Bank Deposits	0.57	18.74	0.57	18.74
Cash on hand	14.12	14.15	16.06	16.07
	43.83	**107.92**	**58.59**	**121.21**

JETHANI AND ASSOCIATES CHARTERED ACCOUNTANTS 010749C

For and on behalf of the Board of directors

Genus Prime Infra Limited Moradabad Formerly Gulshan Chemfill Limited

Amit Agarwal
Whole Time Director & CEO
DIN-00016133

Place : Moradabad
Date : November 14, 2026