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

May 30, 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-Audited Financial Results for the quarter and year ended March 31, 2026

This is to inform that the Board of Directors of the Company at its meeting held on today i.e. May 30, 2026 (commenced at 04:00 PM and concluded at 05:30: PM) has inter alia, approved the following:

1. Standalone and Consolidated Audited Financial Results for the quarter and year ended March 31, 2026, as recommended by the Audit Committee;

2. Report of the Statutory Auditors with unmodified opinion with respect to Standalone and Consolidated Audited Financial Results of the Company for the quarter and year ended March 31, 2026;

Pursuant to the Regulations, we hereby declare that the Statutory Auditors of the Company have issued the audit report on the said Standalone and Consolidated Audited Financial Results with unmodified opinion.

Pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended (the "Regulations"), we enclose herewith the said Standalone and Consolidated Audited Financial Results along with the Auditor's Report with unmodified opinion on the said results.

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: 2026.05.30 17:40:29 +05'30'

Jeevan Kumar
Company Secretary

Encl: A/a

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 Report on the Quarterly and Year ended Audited Standalone Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To
The Board of Directors of
Genus Prime Infra Limited

Report on the audit of the Standalone Financial Results

Opinion

We have audited the accompanying statement of quarterly and year to date standalone financial results of Genus Prime Infra Limited (the "Company") for the quarter and year ended March 31, 2026 ("Statement"), attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us, the Statement:

i. is presented in accordance with the requirements of regulation 33 of the Listing Regulations in this regard; and
ii. gives a true and fair view, in conformity with the recognition and measurement principles laid down in the applicable accounting standards prescribed under Section 133 of the Companies Act, 2013 ('the Act'), read with Companies (Indian Accounting Standards) Rules, 2015, as amended, and other accounting principles generally accepted in India, of the net profit and other comprehensive income and other financial information of the Company for the year ended March 31, 2026.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013, as amended ("the Act"). Our responsibilities under those Standards are further described in the "Auditor's Responsibilities for the Audit of the Standalone Financial Results" section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our opinion.

Emphasis of Matter

1. We draw our attention to Refer to Note 4 to the standalone financial results of the company, The Hon'ble National Company Law Tribunal, Allahabad Bench ("NCLT") has **approved** the scheme of arrangement vide its order dated April 24, 2025. The effective date i.e. 24th April, 2025 for Demerger of the Genus Power Infrastructures Limited and Merger of three Wholly owned subsidiary i.e. Sansar Infrastructures Private Limited, Sunima Trading Private Limited and Star Vanijya Private Limited. The effective date being filing of Form INC-28 i.e. 07th June, 2025 for Merger of Yajur Commodities Limited. Accordingly, the impact of the arrangement has been taken in the financial results.

Issue of Shares in consideration of the Merger is still pending due to certain legal and regulatory requirement. Further, record date for issuance of shares i.e. 06th February, 2026 has been already finalised. Further on account of issuance of ESOP/ESARP by the demerged company i.e Genus Power Infrastructures Limited in between effective date and record date, in consequences of the same, the company has to issue 121949 Nos. of Fully paid equity shares of Rs. 2 each aggregating to Rs. 2.44 Lakhs in addition to the original consideration finalised on 24th April, 2025 and accordingly, the impact of the same is accounted for in Capital Reserves.

2. We draw attention to Note 5 to the standalone financial results regarding preference shares which have become due for redemption. As explained therein, the Company is in the process of reconciling and approaching the concerned preference shareholders for effecting redemption. Pending completion of the process, such preference shares presented under "Other Financial Liabilities".

Management's Responsibilities for the Standalone Financial Results

The Statement has been prepared on the basis of the standalone annual financial statements. The Board of Directors of the Company are responsible for the preparation and presentation of the Statement that gives a true and fair view of the net profit and other comprehensive income of the Company and other financial information in accordance with the applicable accounting standards prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the Statement, the Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Standalone Financial Results

Our objectives are to obtain reasonable assurance about whether the Statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the Statement.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the Statement, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.

- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the Statement, including the disclosures, and whether the Statement represents the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Other Matter

The Statement includes the results for the quarter ended March 31, 2026 being the balancing figure between the audited figures in respect of the full financial year ended March 31, 2026 and the published unaudited year-to-date figures up to the third quarter of the current financial year, which were subjected to a limited review by us, as required under the Listing Regulations.

For M/s Jethani & Associates
Chartered Accountants
FRN: 010749C

JETHANI AND ASSOCIATES CHARTERED ACCOUNTANTS 010749C

[Umesh Kumar Jethani]
Partner
M. No. 400485
UDIN: 26400485OGXUXJ2929
Date: 30th May, 2026
Place: Jaipur

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

To
The Board of Directors of
Genus Prime Infra Limited

Report on the audit of the Consolidated Financial Results

Opinion

We have audited the accompanying statement of quarterly and year to date consolidated financial results of Genus Prime Infra Limited ("Holding Company"/"Parent"), its subsidiaries and Associates (the Holding Company, its subsidiaries and associates together referred to as "the Group") for the quarter and year ended March 31, 2026 ("Statement"), attached herewith, being submitted by the Holding Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations")

In our opinion and to the best of our information and according to the explanations given to us and based on the consideration of the reports of the other auditors on separate audited financial statements of the subsidiaries, the Statement:

i. 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)
- PT Mapple Natural Resource ** (Wholly Owned Foreign Subsidiary)
- Gulf Guar Gum Company LLC SFZ** (80% Holding of Foreign Subsidiary)

*Ceased to be Subsidiaries entities with effect from April 24, 2025, pursuant to the Scheme of Arrangement (Amalgamation) (refer Note 4).

** Became Subsidiaries entities with effect from June 7, 2025, pursuant to the Scheme of Arrangement (Merger) (refer Note 4).

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 4).

ii. are presented in accordance with the requirements of the Listing Regulations in this regard; and

iii. gives a true and fair view, in conformity with the recognition and measurement principles laid down in the applicable accounting standards prescribed under Section 133 of the Companies Act, 2013 ('the Act'), read with Companies (Indian Accounting Standards) Rules, 2015, as amended, and other accounting principles generally accepted in India, of the consolidated net profit, and consolidated other comprehensive income and other financial information of the Group and its associates for the year ended March 31, 2026.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs), as specified under Section 143(10) of the Companies Act, 2013, as amended ("the Act"). Our responsibilities under those Standards are further described in the "Auditor's Responsibilities for the Audit of the Consolidated Financial Results" section of our report. We are independent of the Group in accordance with the 'Code of Ethics' issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence obtained by us and other auditors in terms of their reports referred to in "Other Matter" paragraph below, is sufficient and appropriate to provide a basis for our opinion.

Emphasis of Matter

1. We draw our attention to Note 4 to the consolidated financial results of the company, The Hon'ble National Company Law Tribunal, Allahabad Bench ("NCLT") has **approved** the scheme of arrangement vide its order dated April 24, 2025. The effective date i.e. 24th April, 2025 for Demerger of the Genus Power Infrastructures Limited and Merger of three Wholly owned subsidiary i.e. Sansar Infrastructures Private Limited, Sunima Trading Private Limited and Star Vanijya Private Limited. The effective date being filing of Form INC-28 i.e. 07th June, 2025 for Merger of Yajur Commodities Limited. Accordingly, the impact of the arrangement has been taken in the financial results.

   We draw our attention to the facts that Issue of Shares in consideration of the Merger is still pending due to certain legal and regulatory formalities. Further, record date for issuance of shares i.e. 06th February, 2026 has been already finalised. Further on account of issuance of ESOP/ESARP by the demerged company i.e Genus Power Infrastructures Limited in between effective date and record date, in consequences of the same, the company has to issue 121949 Nos. of Fully paid equity shares of Rs. 2 each aggregating to Rs. 2.44 Lakhs in addition to the original consideration finalised on 24th April, 2025. Consequential impact of the same is accounted for in Capital Reserves.

2. We draw attention to Note 5 to the consolidated financial statement regarding preference shares which have become due for redemption. As explained therein, the Company is in the process of reconciling and approaching the concerned preference shareholders for effecting redemption. Pending completion of the process, such preference shares presented under "Other Financial Liabilities".

3. We draw attention to Note 8 to the consolidated financial results which describes the effect of the Scheme of Arrangement approved by the Hon'ble NCLT and effective during the year. Consequent to the merger of the erstwhile subsidiary with the Holding Company and inclusion of a new subsidiary in the Group, the consolidated financial results for the current period are not comparable with those of the corresponding period.

Our opinion is not modified in respect of above matters.

Management's Responsibilities for the Consolidated Financial Results

The Statement has been prepared on the basis of the consolidated annual financial statements. The Holding Company's Board of Directors are responsible for the preparation and presentation of the Statement that give a true and fair view of the net profit and other comprehensive income and other financial information of the Group in accordance with the applicable accounting standards prescribed under section 133 of the

Act 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 respective Board of Directors of the companies included in the Group are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of their respective companies and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Statement that give a true and fair view and are free from material misstatement, whether due to fraud or error, which have been used for the purpose of preparation of the Statement by the Directors of the Holding Company, as aforesaid.

In preparing the Statement, the respective Board of Directors of the companies included in the Group are responsible for assessing the ability of their respective companies to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the respective Board of Directors either intends to liquidate the Group or to cease operations, or has no realistic alternative but to do so.

The respective Board of Directors of the companies included in the Group are also responsible for overseeing the financial reporting process of their respective companies.

Auditor's Responsibilities for the Audit of the Consolidated Financial Results

Our objectives are to obtain reasonable assurance about whether the Statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the Statement.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the Statement, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.

- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the ability of the Group to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the Statement or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Group to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the Statement, including the disclosures, and whether the Statement represent the underlying transactions and events in a manner that achieves fair presentation.

- Obtain sufficient appropriate audit evidence regarding the financial results/financial information of the entities within the Group of which we are the independent auditors to express an opinion on the Statement. We are responsible for the direction, supervision and performance of the audit of the financial information of such entities included in the Statement of which we are the independent auditors. For the other entities included in the Statement, which have been audited by other auditors, such other auditors remain responsible for the direction, supervision and performance of the audits carried out by them. We remain solely responsible for our audit opinion.

We communicate with those charged with governance of the Holding Company and such other entities included in the Statement of which we are the independent auditors regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit. We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

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

Other Matter

The accompanying Statement includes the audited financial statements and other 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 assets of Rs. Lakhs as at 5681.86 Lakhs for the year ended on 31 March, 2026, total Income of Rs. 57.75 Lakhs and Rs. 82.61 Lakhs, total net profit/(loss) of Rs. 106.18 Lakhs and Rs. (19.78) Lakhs total comprehensive income/(loss) of Rs. 106.18 Lakhs and Rs. (19.78) Lakhs for the Quarter and Year ended on March 31, 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 7 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. In the opinion of the management, the exclusion of the said subsidiary does not have a material impact on the consolidated financial results of the Group. The other independent Indian 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, considering the nil net-worth and the procedures performed by us are as stated in paragraph above.

- The accompanying Statement includes the audited financial information of one subsidiary, whose financial statements reflects total assets of Rs. 707.63 Lakhs as at March 31, 2026, total income of Rs. Nil and Rs. Nil, total net profit/(loss) of Rs. 15.45 Lakhs and Rs. 0.17 Lakhs, total comprehensive loss of Rs. 15.45 Lakhs and Rs. 0.17 Lakhs, for the quarter and the year ended on that date respectively, as considered in the Statement which have been audited by their respective independent auditors. The other auditors' 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 and the procedures performed by us are as stated in paragraph above.

- The Statement includes the audited financial statements of 2 associates whose financial statements reflect Group's share of net profit/(loss) of Rs. (9.09) Lakhs and Rs. (53.12) Lakhs, for the quarter and year ended March 31, 2026, as considered in the Statement, which have been audited by the other auditors. The other auditors' 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 reports of such other auditors and the procedures performed by us are as stated in paragraph above.

- The Statement includes the unaudited financial statements of 1 associates whose financial statements reflect Group's share of net profit/(loss) of Rs. (48.05) Lakhs and Rs. (48.05) Lakhs, for the quarter and year ended March 31, 2026, as considered in the Statement, which 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 Management submitted financial statement and the procedures performed by us are as stated in paragraph above.

Our opinion on the Statement is not modified in respect of the above matters.

The Statement includes the results for the quarter ended March 31, 2026 being the balancing figures between the audited figures in respect of the full financial year ended March 31, 2026 and the published unaudited year-to-date figures up to the end of the third quarter of the current financial year, which were subjected to a limited review by us, as required under the Listing Regulations.

For M/s Jethani & Associates
Chartered Accountants
FRN: 010749C

JETHANI AND ASSOCIATES CHARTERED ACCOUNTANTS CA 010749C

[Umesh Kumar Jethani]
Partner
M. No. 400485
UDIN: 26400485MVFNKO8736
Date: 30th May, 2026
Place: Jaipur

Genus
energizing lives

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 Audited Standalone Financial Results for the Quarter and Year ended March 31, 2026

S. No	Particulars	Quarter ended			Year ended	
		31-Mar-26	31-Dec-25	31-Mar-25	31-Mar-26	31-Mar-25
		Audited (refer note 3)	Unaudited	Audited (refer note 3)	Audited	Audited
1	Income					
a)	Revenue from operations	114.87	123.01	1.22	416.77	19.26
b)	Other income	290.69	0.79	-	293.02	0.03
	Total Income	**405.56**	**123.80**	**1.22**	**709.79**	**19.29**
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	3.25	4.25	3.13	16.04	12.47
e)	Finance costs	26.19	30.50	-	70.95	-
f)	Depreciation and amortisation expenses	2.59	2.65	-	8.56	-
g)	Other expenses	15.30	6.46	0.49	34.78	10.69
	Total Expenses	**47.33**	**43.86**	**3.62**	**130.33**	**23.16**
3	**Profit before tax (1-2)**	**358.24**	**79.94**	**(2.40)**	**579.47**	**(3.87)**
4	**Exceptional items**	-	-	-	-	-
5	**Profit before tax (3+4)**	**358.24**	**79.94**	**(2.40)**	**579.47**	**(3.87)**
6	Tax Expense					
	-Current Tax	-	-	-	-	-
	-Deffered Tax	-	-	-	-	-
	-MAT Credit	-	-	-	-	-
	Total Tax Expense	-	-	-	-	-
7	**Profit after tax for the period (5-6)**	**358.24**	**79.94**	**(2.40)**	**579.47**	**(3.87)**
8	**Other Comprehensive Income (net of tax)**	(2,529.28)	-	(178.56)	(2,529.28)	(178.56)
9	**Total Comprehensive Income (7+8)**	**(2,171.04)**	**79.94**	**(180.96)**	**(1,949.81)**	**(182.43)**
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	2.40	0.54	(0.02)	3.88	(0.03)

* EPS is not annualised for the quarter ended results.

NOTES :-

1 The above audited 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 May 30, 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 audited 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 figures for the quarter ended March 31, 2026 and quarter ended March 31, 2025 are balancing figures between the audited figures in respect of full financial year and year to date figures upto the third quarter for the respective year which were subject to limited review.

4 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, issuance of shares as consideration for the merger is pending for allotment due to completion of certain legal and regulatory formalities. Accordingly, EPS has been calculated on existing paid up equity shares capital. The record date for issuance of such shares has been fixed as February 06, 2026.

Further, consequent to issuance of ESOPs/ESARPs by the demerged company, namely Genus Power Infrastructures Limited, during the period between the effective date and the record date, the Company is required to issue additional 1,21,949 fully paid-up equity shares of Rs. 2 each aggregating to Rs. 2.44 lakhs, over and above the original consideration determined under the Scheme on April 24, 2025. The consequential accounting impact arising therefrom has been recognised under Capital Reserve.

Genus Prime Infra Limited ★ Moradabad ★ (Formerly Gulshan Chemfill Limited)

5 The Company is in the process of approaching and reconciling the details of preference shareholders for redemption of preference shares which have become due for redemption. Pending completion of the process, the said preference shares continue to be disclosed under "Other Financial Liabilities" head in the financial statements in accordance with the requirements of Ind AS 32 "Financial Instruments: Presentation".

6 Pursuant to the Scheme of Arrangement effective during the year, the Company recognized the value of certain assets, including land and investment in a foreign subsidiary, based on valuation reports obtained during the period. The resultant impact was adjusted to Capital Reserve in accordance with the approved Scheme.

7 Audited standalone and consolidated Statement of assets and liabilities and statement of cash flows are presented in Annexure-1 and Annexure-2 respectively.

8 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 : May 30, 2026

Genus Prime Infra Limited (Formerly Gulshan Chemfill Limited) Moradabad

Amit Agarwal
Whole Time Director & CEO
DIN-00016133

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 Audited Consolidated Financial Results for the Quarter and Year ended March 31, 2026

S. No	Particulars	Quarter ended			Year ended	
		31-Mar-26	31-Dec-25	31-Mar-25	31-Mar-26	31-Mar-25
		Audited (refer note 3)	Unaudited	Audited (refer note 3)	Audited	Audited
1	**Income**					
a)	Revenue from operations	115.64	123.01	1.75	424.27	22.32
b)	Other income	347.67	0.79	0.01	368.14	0.04
	Total Income	**463.31**	**123.80**	**1.76**	**792.41**	**22.36**
2	**Expenses**					
a)	Cost of materials consumed	-	-	-		-
b)	Purchase of Traded goods	-	-	-		
c)	(Increase)/ decrease in inventories of FG & WIP	-	-	-		-
d)	Employee benefits expense	3.66	4.65	3.13	17.66	12.47
e)	Finance costs	26.25	30.56	-	71.17	-
f)	Depreciation and amortisation expenses	17.57	36.43	-	124.47	-
g)	Other expenses	(40.60)	35.02	0.91	42.68	13.56
	Total Expenses	**6.89**	**106.66**	**4.04**	**255.99**	**26.03**
3	**Profit before tax (1-2)**	**456.42**	**17.14**	**(2.28)**	**536.42**	**(3.67)**
4	**Exceptional items**	-	-	-		-
5	**Profit before tax (3+4)**	**456.42**	**17.14**	**(2.28)**	**536.42**	**(3.67)**
6	**Tax Expense**					
	-Current Tax	-	-	-	-	-
	-Deffered Tax	-	-	-	-	-
	-MAT Credit	-	-	-	-	-
	Total Tax expense	-	-	-	-	-
7	**Profit for the period before share of associate entities & Minority Shareholders (5-6)**	**456.42**	**17.14**	**(2.28)**	**536.42**	**(3.67)**
8	Share of Net Profit/(Loss) from associates entities	(57.15)	(10.88)	-	(101.18)	-
9	Share of Net Profit/(Loss) for minority shareholders	3.24	(8.97)	-	(23.44)	-
10	**Profit for the period after share of associate entities & Minority Shareholders (7+8+9)**	**396.04**	**15.23**	**(2.28)**	**458.69**	**(3.67)**
11	**Other comprehensive Income (net of tax)**	(195.88)	-	(202.56)	(195.88)	(202.56)
12	**Total Comprehensive Income (10+11)**	**200.16**	**15.23**	**(204.84)**	**262.81**	**(206.23)**
13	Paid-up equity share capital (Face Value Rs. 2/-each)	298.53	298.53	298.53	298.53	298.53
14	Earnings Per Share (EPS) (of Rs. 2/- each) (Not Annualised*):					-
	- Basic & diluted	3.06	0.11	(0.02)	3.59	(0.02)

* EPS is not annualised for the quarter ended results.

NOTES :-

1 The above audited 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 May 30, 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 audited 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 figures for the quarter ended March 31, 2026 and quarter ended March 31, 2025 are balancing figures between the audited figures in respect of full financial year and year to date figures upto the third quarter for the respective year which were subject to limited review.

4 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, issuance of shares as consideration for the merger is pending for allotment due to completion of certain legal and regulatory formalities. Accordingly, EPS has been calculated on existing paid up equity shares capital. The record date for issuance of such shares has been fixed as February 06, 2026.
Further, consequent to issuance of ESOPs/ESARPs by the demerged company, namely Genus Power Infrastructures Limited, during the period between the effective date and the record date, the Company is required to issue additional 1,21,949 fully paid-up equity shares of Rs. 2 each aggregating to Rs. 2.44 lakhs, over and above the original consideration determined under the Scheme on April 24, 2025. The consequential accounting impact arising therefrom has been recognised under Capital Reserve.

Moradabad

5 The Company is in the process of approaching and reconciling the details of preference shareholders for redemption of preference shares which have become due for redemption. Pending completion of the process, the said preference shares continue to be disclosed under "Other Financial Liabilities" head in the financial statements in accordance with the requirements of Ind AS 32 "Financial Instruments: Presentation".

6 Pursuant to the Scheme of Arrangement effective during the year, the Company recognized the value of certain assets, including land and investment in a foreign subsidiary, based on valuation reports obtained during the period. The resultant impact was adjusted to Capital Reserve in accordance with the approved Scheme.

7 The Company has not consolidated the financial results of its foreign subsidiary, "PT Mapple Natural Resources," for the period because the subsidiary has nil net worth and management has initiated the closure process. In the management's opinion, the non-consolidation of the said subsidiary does not materially impact the Group's consolidated financial results.

8 Pursuant to the Scheme of Arrangement approved by the Hon'ble NCLT and effective during the year, the former subsidiary included in the corresponding period's consolidated financial results has merged with the Company. Consequently, the current period's consolidated financial results include a newly acquired subsidiary pursuant to the Scheme. Accordingly, the consolidated financial results for the current period are not comparable with those of the corresponding period.

9 Audited standalone and consolidated Statement of assets and liabilities and statement of cash flows are presented in Annexure-1 and Annexure-2 respectively.

10 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

Genus Prime Infra Limited (Formerly Gulshan Chemfill Limited) Moradabad

Amit Agarwal
Whole Time Director & CEO
DIN-00016133

Place : Moradabad
Date : May 30, 2026

GENUS PRIME INFRA LIMITED

(Formerly Gulshan Chemfill Limited)

(CIN : L24117UP2000PLC032010)

Statement of Assets and Liabilities as at March 31, 2026

Annexure-1

(Rs. in Lakhs, Unless Otherwise Stated)

Particulars	STANDALONE		CONSOLIDATED	
	AS AT		AS AT	
	31-Mar-2026 (Audited)	31-Mar-2025 (Audited)	31-Mar-2026 (Audited)	31-Mar-2025 (Audited)
Assets				
Non-Current Assets				
Property, plant and equipment	837.54	-	2,609.88	-
Capital work-in-progress	-	-	160.67	-
Right to use assets	-	-	-	-
Financial Assets	-	-	-	-
Investments	11,201.89	4,131.44	9,641.44	6,110.33
Loans	11,653.83	-	11,653.83	-
Other Financial Assets	-	-	4.79	-
Deferred Tax Assets	401.60	-	(39.82)	-
Non Financial Assets	2,945.62	-	-	554.60
Total Non-Current Assets	**27,040.49**	**4,131.44**	**24,030.79**	**6,664.93**
Current Assets				
Inventories	-	-	78.61	-
Financial Assets				
Loans	-	-	-	-
Trade Receivables	650.50	-	650.50	-
Cash and Cash Equivalents	107.92	2.31	121.21	11.45
Other Bank Balances	13.79		13.79	
Other Financial Assets	-	-	4.31	-
Non-Financial Assets	467.81	6.14	5,101.21	6.57
Total Current Assets	**1,240.01**	**8.45**	**5,969.63**	**18.02**
Total Assets	**28,280.50**	**4,139.89**	**30,000.42**	**6682.95**
Equity and Liabilities				
Equity				
Share Capital	298.53	398.53	298.53	398.53
Share Capital Pending Allotment	3,549.02	-	3,549.02	-
Other Equity	20,620.18	1,897.22	17,758.74	4,218.33
Minority Shareholders Interest	-	-	(547.82)	-
Total Equity	**24,467.73**	**2,295.75**	**21,058.47**	**4,616.86**
Liabilities				
Non-Current Liabilities				
Financial Liabilities				
Borrowings	3519.52	1,085.00	4119.29	2,162.53
Long Term Provisions	-	-	-	-
Deferred Tax Liabilities	-	754.09	-	(102.46)
Total Non-Current Liabilities	**3,519.52**	**1,839.09**	**4,119.29**	**2,060.07**
Current Liabilities				
Financial Liabilities				
Borrowings	-	-	-	-
Trade Payables	-	-	-	-
- Total outstanding dues to MSME	-	-	-	-
- Total outstanding of creditors Other than MSME	183.38	-	447.81	-
Other Financial Liabilities	102.58	5.03	4,348.76	6.00
Current Tax Liabilities	-		18.32	
Non-Financial Liabilities	7.29	0.02	7.78	0.02
Total Current Liabilities	**293.25**	**5.05**	**4,822.66**	**6.02**
Total Equity and Liabilities	**28,280.50**	**4,139.89**	**30,000.42**	**6,682.95**

For and on behalf of the Board of directors

Genus Prime Infra Limited (Formerly Gulshan Chemfill Limited) Moradabad

Amit Agarwal
Whole Time Director & CEO
DIN-00016133

Place : Moradabad
Date : May 30, 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	
	31-Mar-2026 (Audited)	31-Mar-2025 (Audited)	31-Mar-2026 (Audited)	31-Mar-2025 (Audited)
A. Cash Flow From Operating Activities:				
Net Profit(Loss) Before Tax	579.47	(3.86)	536.42	(3.67)
Adjustments For:		-		-
Depreciation & Amortisation Expenses	8.56	-	124.47	-
Interest income on Pref Shares	(258.31)		(258.31)	
Finance Cost	70.95		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	**368.92**	**(3.86)**	**442.01**	**(3.67)**
Adjustments For:				
Increase/Decrease in Inventories	-	-		-
Increase/Decrease in Trade Receivables	(650.50)	0.18	(650.50)	0.14
Increase/Decrease in Loans & Non Fin Assets				
Increase/Decrease in Other Bank balances	(13.79)		(13.79)	
Increase/Decrease in Loans & Others		-		-
Increase/Decrease in Trade Payables	183.38	3.53	183.38	3.50
Increase/Decrease in Other Financial Liabilities	97.57	-	97.57	-
Increase/Decrease in Non Financial Liabilities	7.27	-	26.08	-
Cash Generated From Operations After Adjustments For Working Capital Changes	**(7.15)**	**(0.15)**	**84.75**	**(0.03)**
Direct Taxes		-	-	-
Cash Flow After Adjusted For Working Capital Changes but Before Extra Ordinary Items	(7.15)	(0.15)	84.75	(0.03)
Extra Ordinary Items (Net)		-	-	-
Net Cash From Operating Activities	**(7.15)**	**(0.15)**	**84.75**	**(0.03)**
B. Cash Flow From Investing Activities				
Adjsutment on account of Merger/Demerger	(109.08)	-	(196.61)	-
Interest income on Pref Shares	258.31		258.31	
Proceeds from Sale of Investment	34.48		34.48	
Net Cash Used In Investing Activities	**183.71**	**-**	**96.19**	**-**
C. Cash Flow From Financing Activities	-	-	-	-
Proceeds From Issue of Share Capital	-	-	-	-
Finance Cost	(70.95)		(71.17)	
Net Cash Surplus/Used In Financing Activities	**(70.95)**	**-**	**(71.17)**	**-**
Net Increase/(Decrease) In Cash And Cash Equivalents	**105.61**	**(0.15)**	**109.76**	**(0.03)**
Cash And Cash Equivalents at the beginning of the year	2.31	2.46	11.45	11.48
Cash And Cash Equivalents at the end	**107.92**	**2.31**	**121.21**	**11.45**
Component of Cash & Cash Equivalents				
In Current Accounts	75.03	1.15	86.40	9.04
In Bank Deposits	18.74	-	18.74	0.00
Cash on hand	14.15	1.16	16.07	2.41
	107.92	**2.31**	**121.21**	**11.45**

For and on behalf of the Board of directors

Genus Prime Infra Limited (Formerly Gulshan Chemfill Limited) Moradabad

Amit Agarwal
Whole Time Director & CEO
DIN-00016133

Place : Moradabad
Date : May 30, 2026