



Genus Prime Infra Limited

(Formerly Gulshan Chemfill Limited)

CIN-L24117UP2000PLC032010

Genus
energizing lives

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

Ph. : +91-591-2511171, 09837075702/3 Fax : +91-591-2511242

Website : www.genusprime.com

May 29, 2018

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

BSE SCRIP CODE: 532425

Dear Sir(s),

**Sub: Outcome of Board Meeting held on 29th May, 2018
Audited Financial Results for the Quarter and Year ended March 31, 2018**

This is to inform you that the Board of Directors at its Meeting held on today 29th May, 2018, inter-alia, has :-

- approved and taken on record the Standalone and Consolidated Audited Financial Results for the quarter and year ended 31st March, 2018.

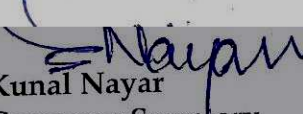
Pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we are enclosing herewith the said Audited Financial Results along with the Audit Report and Declaration with respect to the Audit Report with unmodified opinion on the said Financial Results (both Standalone and Consolidated).

This is for your kind information and records please.

Thanking You,

Yours faithfully

**For Genus Prime Infra Limited
(Formerly Gulshan Chemfill Limited)**


Kunal Nayar
Company Secretary





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STATEMENT OF AUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED MARCH 31, 2018

S. No.	Particulars	(Rs. in Lakhs, Unless Otherwise Stated)					
		STANDALONE			CONSOLIDATED		
		Quarter Ended		Year Ended		Year Ended	
		31-Mar-18 Audited (Refer Note 4)	31-Dec-17 Unaudited	31-Mar-17 Audited (Refer Note 4)	31-Mar-18 Audited	31-Mar-17 Audited	31-Mar-17 Audited
1	Income						
	Revenue from operations	-	-	-	-	-	21.25
	Other income	-	-	-	-	-	10.66
	Finance Income	4.92	4.39	8.25	18.81	8.25	0.01
	Total Income	4.92	4.39	8.25	18.81	8.25	21.27
2	Expenses						
	Cost of materials consumed	-	-	-	-	-	-
	Purchase of traded goods	-	-	-	-	-	-
	(Increase)/decrease in inventory of finished goods and work-in progress	-	-	-	-	-	-
	Excise duty	-	-	-	-	-	-
	Employee benefit expenses	1.74	1.73	0.40	6.46	0.01	-
	Other expenses	-	-	-	-	-	-

3	Profit before tax	3.18	2.66	7.85	12.35	8.24	21.27
4	Income tax expense	-	-	-	-	-	-
5	Profit after tax	3.18	2.66	7.85	12.35	8.24	21.27
6	Other Comprehensive Income (Loss)	-	-	-	-	-	-
7	Net Profit for the period (B-4)	3.18	2.66	7.85	12.35	8.24	21.27
8	Other Comprehensive Income (Loss) (B-5)	-	-	-	-	-	-
9	Total Comprehensive Income (Loss)	3.18	2.66	7.85	12.35	8.24	21.27
10	Basic and diluted earnings per share	0.02	-0.02	0.03	-0.01	-0.01	0.08

Notes:

- The above 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 23, 2018. The statutory auditors of the Company have carried out the limited review of the financial results.
- The Company has adopted Indian accounting Standards Ind AS from April 01, 2017 and the date of transition is April 01, 2016. The impact of adjustments arising on transition has been accounted for in the opening reserves and the comparative period results figures have been restated accordingly.
- Reconciliation of net profit and equity as previously reported on account of transition from the previous Indian GAAP to Ind AS for the quarter/year ended March 31, 2017 is presented as under:

Particulars		(Rs. in lakhs)	
		Quarter 31-Mar-17	Year Ended 31-Mar-17
Net profit under Indian GAAP (after tax)			
a	Actuarial gain on defined benefit plans reclassified to Other Comprehensive Income	7.27	-12.18
b	Others	-	-
Net profit under IND AS (after tax)		7.27	(12.18)

Particulars		Year Ended 31-Mar-17
Equity under previous GAAP		
a	Fair valuation of investments	209.28
b	Others	7,364.89
c	Deferred tax on temporary differences	1,511.27
Equity under Ind AS		8,085.44

- The figures for the quarter ended March 31, 2018 and March 31, 2017 are the balancing figures. The Audited figures in respect of the full financial year and the year to date figures upto the third quarter for the respective years which were subject to limited review.
- Previous Year/Period figures has been regrouped/reclassified, Wherever necessary to conform to the current year.

For and on behalf of the Board of Directors

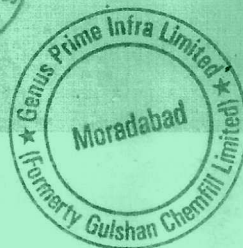


Amir Ahmad
Amir Ahmad
Whole Time Director
DIN: 00010185

GENUS PRIME INFRA LIMITED
Statement of Assets and Liabilities as at March 31, 2018

PARTICULARS	STANDALONE		CONSOLIDATED	
	AS AT		AS AT	
	31.03.2018 (Audited)	31.03.2017 (Audited)	31.03.2018 (Audited)	31.03.2017 (Audited)
ASSETS				
Non-current assets				
Property, Plant and Equipment				
Capital Work-in-Progress				
Financial Assets				
Investments	8792.06	7557.51	4643.48	4643.48
Loans				
Non-Financial assets				
Deferred tax assets (Net)				
Tax Assets				
	8792.06	7557.51	4643.48	4643.48
Current Assets				
Inventories				
Financial Assets				
Loans				
Trade Receivables			1764.80	1249.12
Cash and Cash equivalents	3.01	1.52	14.84	216.99
Other Bank Balances				
Others				
Non-financial assets	4.62	3.38		
	7.63	4.91	1779.65	1466.10
TOTAL	8799.69	7562.42	6423.13	6109.59
EQUITY AND LIABILITIES				
Equity				
Equity Share Capital	381.47	381.47	381.47	381.47
Other Equity	6606.76	5629.81	4782.00	4782.29
	6988.23	6011.28	5163.47	5163.76
Non-current liabilities				
Financial Liabilities				
Borrowings				
Long term provisions				
Provisions				
Deferred tax liability	1788.69	1531.90		
	1788.69	1531.90	0.00	0.00
Current Liabilities				
Financial Liabilities				
Borrowings				
Trade Payables	21.57	18.47	1257.70	944.30
Other liabilities				
Provisions	1.13	0.72	1.96	1.53
Current Tax Liabilities (Net)				
Non-financial liabilities	0.08	0.06		
	22.77	19.25	1259.66	945.83
TOTAL	8799.69	7562.42	6423.13	6109.59

Place: Moradabad
Date: May 29, 2018



For Genus Prime Infra Limited
(Formerly Gulshan Chemfill Limited)

Amit Agarwal
Amit Agarwal
Whole Time Director
DIN-00016133



Auditors report on quarterly financial results to date results of the company pursuant to the regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015

To,
The Board of Directors,
Genus Prime Infra Limited,
(Formerly Gulshan Chemfill Limited)

1. We have audited the accompanying statement of audited financial results of Genus Prime Infra Limited ('the Company') for the quarter ended March 31, 2018 and for the year ended March 31, 2018, attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, read with SEBI Circular No. CIR/CFD/FAC/62/2016 dated July 5, 2016. The quarterly financial results are the derived figure between the audited figures in respect of the year ended March 31, 2018, and the published year-to-date figures up to December 31, 2017, being the date of the end of the third quarter of the current financial year, which were subject to limited review. The financial results for the quarter ended March 31, 2018, and year ended March 31, 2018, have been prepared on the basis of the financial results for the nine-month period ended December 31, 2017, the audited annual Ind AS financial statements as at and for the year ended March 31, 2018, and the relevant requirements of the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI Circular No. CIR/CFD/FAC/62/2016 dated July 5, 2016, which are the responsibility of the Company's management and have been approved by the Board of Directors of the Company. Our responsibility is to express an opinion on these financial results based on our review of the financial results for the nine-month period ended December 31, 2017 which was prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard (Ind AS) 39, Indian Financial Reporting Standards issued under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting standards, including the applicable accounting standards, and the financial statements as at and for the year ended March 31, 2018; and the relevant requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI Circular No. CIR/CFD/FAC/62/2016 dated July 5, 2016.



D. KHANNA & ASSOCIATES

Chartered Accountants



assurance about whether the financial results are free of material misstatements. An audit includes examining, on a test basis, evidence supporting the amounts disclosed as financial results. An audit also includes assessing the accounting principles used and significant estimates made by managements. We believe that our audit provides a reasonable basis for our opinion.

3. In our opinion and to the best of our information and according to the explanations given to us, these quarterly standalone financial results as well as the year to date results:

i. are presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI Circular No. CIR/CFD/FAC/62/2016 dated July 5, 2016, in this regard; and

ii. give a true and fair view of the net loss and other financial information for the quarter ended March 31, 2018 and for the year ended March 31, 2018

4. Further, read with paragraph 1 above, we report that the figures for the quarter ended March 2018, represent the derived figures between the audited figures in respect of the financial year ended March 2018, and the published year-to-date figures up to December 31, 2017, being the date of the end of the third quarter of the current financial year, which were subjected to a limited review as stated in paragraph 1 above, as required under Regulation 33 of the SEBI (Listing Obligations and Disclosure requirements) Regulations, 2015 read with SEBI Circular No. CIR/CFD/FAC/62/2016 dated July 5, 2016.

For D Khanna & Associates

Chartered Accountants

FRN: 012917N

Ramesh Mundhara

[Ramesh Mundhara]

Partner

M. No. 426751

Place: Jaipur

Date: 29th May, 2018





Auditors report on quarterly financial results to date results of the company pursuant to the regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015

To,
The Board of Directors,
Genus Prime Infra Limited,
(Formerly Gulshan Chemfill Limited)

1. We have audited the accompanying statement of audited financial results of Genus Prime Infra Limited ('the Company') and its subsidiary (together 'the group') for the year ended March 31, 2018, attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, read with SEBI Circular No. CIR/CFD/FAC/62/2016 dated July 5, 2016. The consolidated financial results for the year ended March 31, 2018, have been prepared on the basis of audited annual consolidated Ind As financial statements as at and for the year ended March 31, 2018 and the relevant requirements of the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI Circular No. CIR/CFD/FAC/62/2016 dated July 5, 2016, which are the responsibility of the company's management and have been approved by the Board of Directors of the Company. Our responsibility is to express an opinion on these consolidated financial results based on our audit of the annual consolidated Ind As financial statement as at and for the year ended March 31, 2018 which was prepared in accordance with the applicable accounting standards and other accounting principles generally accepted in India and the relevant requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, read with SEBI Circular No. CIR/CFD/FAC/62/2016 dated July 5, 2016.
2. We conducted our audit in accordance with the auditing standards generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial results are free of material misstatements. An audit includes examining, on a test basis, evidence supporting the amounts disclosed as financial results. An audit also includes assessing the accounting principles used and significant estimates made by managements. We believe that our audit provides a reasonable basis for our opinion.





3. In our opinion and to the best of our information and according to the explanations given to us, and believe on the consideration of the reports of other auditors on separate financial statements and other information of the subsidiary, these consolidated financial results for the year:
- include the year to date results of the following subsidiary entities:
 - Sansar Infrastructure Private Limited
 - Star Vanijya Private Limited
 - Sunima Trading Private Limited
 - are presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI Circular No. CIR/CFD/FAC/62/2016 dated July 5, 2016, in this regard; and
 - give a true and fair view of the net loss and other financial information for the consolidated year to date results for the year ended March 31, 2018.
4. The accompanying consolidated financial statements include total assets of Rs. 6301.50 Lakhs and Net Assets of Rs. 5664.62/- Lakhs as at March 31, 2018 and total revenue and Net Profit of Rs. 2,46,121/- and Rs. 51,218/- respectively for the year ended on that date, in respect of subsidiaries, whose financial statements and other financial information have been audited by other auditor and whose reports have been furnished to us by the Management. Our Opinion, in so far as it relates to the affairs of such subsidiary is based solely on the report of other auditors. Our opinion is not modified / qualified in respect of this matter.

For D Khanna & Associates

Chartered Accountants

FRN: 012917N

[Ramesh Mundhara]

Partner

M. No. 426751

Place: Jaipur

Date: 29th May, 2018

