



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, 2025

BSE Limited,
Corporate Relationship Department,
Phiroze Jeejeebhoy Towers,
Dalal Street, Fort,
Mumbai-400 001
E-mail: corp.compliance@bseindia.com

BSE SCRIP CODE: 532425

Dear Sir(s),

Sub: Outcome of Board Meeting

This is to inform that the Board of Directors of the Company at its meeting held on today i.e. May 29, 2025 (commenced at **04:00** PM and concluded at **04:45** PM) has inter alia, approved the following:

1. Standalone and Consolidated Audited Financial Results for the quarter and year ended March 31, 2025, 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, 2025;

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.

3. Based upon the recommendation of the Audit Committee, appointment of M/s. Komal & Associates, Company Secretaries as the Secretarial Auditors of the Company for a period of five consecutive years commencing from the FY 2025-26 to FY 2029-30, subject to approval of the members at the ensuing 25th Annual General Meeting of the Company.

The relevant details pursuant to Regulation 30 of the Listing Regulations read with SEBI Master Circular No. SEBI/HO/CFD/PoD2/CIR/P/0155 dated November 11, 2024, are enclosed herewith as **Annexure – I**.



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We request to kindly take the same on record.

Thanking You,

Yours faithfully

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

**Jeevan Kumar
Company Secretary**

Encl: A/a



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Annexure –I

Details pursuant to Regulation 30 of the Listing Regulations read with SEBI Master Circular No. SEBI/HO/CFD/PoD2/CIR/P/0155 dated November 11, 2024 w.r.t. Appointment of Secretarial Auditors of the Company:

S. No.	Particulars	Details
a).	Reason for Change viz. appointment, resignation, removal or otherwise	Appointment of M/s Komal & Associates, Company Secretaries, a Peer Reviewed Firm, as the Secretarial Auditors of the Company
b).	Date of Appointment / Cessation (as applicable) and Terms of Appointment	Appointment for a period of 5 Years i.e., from FY 2025-26 to FY 2029-30, subject to approval of the members at the ensuing 25 th Annual General Meeting of the Company.
c).	Disclosure of relationship between the Directors (in case of appointment)	Not Applicable
d).	Brief Profile (in case of appointment)	<p>M/s Komal & Associates, Company Secretaries is a Peer Reviewed Firm (Peer Review No.: 4041/2023), eligible to be appointed as Secretarial Auditors of the Company and not disqualified in terms of SEBI Listing Regulations, as amended.</p> <p>The firm provides services relating to Secretarial Audits, Due Diligence across several sectors, several compliances relating to Companies Act and SEBI LODR & many more.</p>

Independent Auditor's Report on the Quarterly and Year to Date 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, 2025 ("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 the Listing Regulations in this regard; and
- ii. gives a true and fair view in conformity with the applicable accounting standards 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 quarter and year ended March 31, 2025.

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

Refer to Note 4 to the 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. However, the effective date of Merger has not been finalised as the Amalgamating Companies have not filed their Form INC-28. Accordingly, the impact of the arrangement has not been taken in the financial results.

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.





Jethani & Associates

Chartered Accountants

- 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, 2025 being the balancing figure between the audited figures in respect of the full financial year ended March 31, 2025 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



[Umesh Kumar Jethani]
Partner
M. No. 400485
UDIN: 25400485BMIHUM3487
Date: 29th May, 2025
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") and its three wholly owned subsidiaries (the Holding Company and its subsidiaries together referred to as "the Group") for the quarter and year ended March 31, 2025 ("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:

Entity	Relationship
Genus Prime Infra Limited	Holding Company
Sansar Infrastructure Private Limited	Wholly Owned Subsidiary
Star Vanijya Private Limited	Wholly Owned Subsidiary
Sunima Trading Private Limited	Wholly Owned Subsidiary

- 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 applicable accounting standards, and other accounting principles generally accepted in India, of the consolidated net profit and other comprehensive income and other financial information of the Group for the quarter and year ended March 31, 2025.

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

Refer to Note 4 to the 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. However, the effective date of Merger has not been finalised as the Amalgamating Companies have not filed their Form INC-28. Accordingly, the impact of the arrangement has not been taken in the financial results.

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:

- 3 wholly owned subsidiaries, whose financial statements include total assets of Rs. 5510.87 Lakhs as at March 31, 2025, total income of Rs. 0.54 Lakhs and Rs. 3.06 Lakhs, total net Profit after tax of Rs. 0.12 Lakhs and Rs. 0.19 Lakhs, total comprehensive loss of Rs. 206.12 Lakhs and Rs. 206.04 Lakhs, for the quarter and the year ended on that date respectively, and net cash inflow of Rs. 0.12 Lakhs for the year ended March 31, 2025, as considered in the Statement which have been audited by their respective independent auditors.

The independent auditor's report on the financial statements and other financial information 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 such subsidiaries are based solely on the reports of such auditors and the procedures performed by us as stated in paragraph above.





Jethani & Associates **Chartered Accountants**

Our opinion on the Statement is not modified in respect of the above matters with respect to our reliance on the work done and the reports of the other auditors.

The Statement includes the results for the quarter ended March 31, 2025 being the balancing figures between the audited figures in respect of the full financial year ended March 31, 2025 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



[Umesh Kumar Jethani]
Partner
M. No. 400485
UDIN: 25400485BMIHUN4848
Date: 29th May, 2025
Place: Jaipur

Statement of Audited Standalone Financial Results for the quarter and year ended March 31, 2025						
S.No	Particulars	Quarter ended			Year ended	
		31-Mar-25	31-Dec-24	31-Mar-24	31-Mar-25	31-Mar-24
		Audited Refer Note 3	Unaudited	Audited Refer Note 3	Audited	Audited
1	Income					
a)	Revenue from operations	1.22	4.23	2.77	19.26	19.63
b)	Other income	-	0.03	-	0.03	0.04
c)	Finance Income	-	-	-	-	-
	Total Income	1.22	4.26	2.77	19.29	19.67
2	Expenses					
a)	Cost of materials consumed	-	-	-	-	-
b)	Purchase of Traded goods	-	-	-	-	-
c)	(Increase)/decrease in inventories of finished goods and work-in-progress	-	-	-	-	-
d)	Employee benefits expense	3.13	3.12	2.63	12.47	10.43
e)	Other expenses	0.49	1.90	0.51	10.69	10.34
f)	Depreciation and amortisation expenses	-	-	-	-	-
g)	Finance costs	-	-	-	-	-
	Total Expenses	3.62	5.02	3.14	23.16	20.77
3	Profit before Tax (1-2)	(2.40)	(0.76)	(0.37)	(3.87)	(1.10)
4	Exceptional items	-	-	-	-	-
5	Profit before Tax (3+4)	(2.40)	(0.76)	(0.37)	(3.87)	(1.10)
6	Tax Expense					
	-Current Tax	-	-	-	-	-
	-Deffered Tax	-	-	-	-	-
	-MAT Credit	-	-	-	-	-
	Total Tax Expense	-	-	-	-	-
7	Profit after tax for the period (5-6)	(2.40)	(0.76)	(0.37)	(3.87)	(1.10)
8	Other comprehensive income (net of tax)	(178.56)	-	(90.93)	(178.56)	(90.93)
9	Total Comprehensive Income (7+8)	(180.96)	(0.76)	(91.30)	(182.43)	(92.03)
10	Paid-up equity share capital (Face Value Rs. 2/-each)	298.53	298.53	298.53	298.53	298.53
11	Earnings Per Share (EPS) (of Rs. 2/- each) (Not Annualised*):					
	- Basic & diluted	(0.02)	(0.01)	(0.00)	(0.03)	(0.01)
* EPS is not annualised for the quarter ended results.						


NOTES :-

- 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 29, 2025. Limited review of these results required under Regulation 33 of SEBI (LODR) Regulations, 2015, has been completed by the statutory auditors of the Company. The Statutory Auditor has issued an unqualified report thereon.
- The Above financial results of the Company have been prepared in accordance with Indian Accounting Standards (IND AS) prescribed under section 133 of The Companies Act, 2013 read with Companies (Indian Accounting Standards) Rules, 2015 as amended.
- The Standalone figures for the quarter ended March 31, 2025 and March 31, 2024 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 years which were subject to limited review.
- During the year ended March 31, 2021, the Board of Directors ("The Board") of the Company has approved the scheme of arrangement u/s 230-232 of the Companies Act, 2013 between the Company, its wholly owned subsidiaries and certain other companies in the following ways:
 - Amalgamation of Sansar Infrastructure Private Limited and Star Vanijya Private Limited and Surima Trading Private Limited (wholly owned subsidiaries) into the Company
 - Demerger of the Investment Business Division from Genus Power Infrastructures Limited into the Company
 - Merger of Yajur Commodities Limited into the Company
The Hon'ble National Company Law Tribunal, Allahabad Bench ("NCLT") has approved the said scheme of arrangement vide its order dated April 24, 2025. The Amalgamating Companies have not filed their Form INC-28, being the effective date of amalgamation and accordingly the impact of the same has not been taken in the above financial results.
- Audited standalone and consolidated statement of assets and liabilities and statement of cash flows are presented in Annexure-1 and Annexure-2 respectively.
- Previous year/period figures has been regrouped/reclassified, wherever necessary to conform to those current year classification.

Place : Moradabad
Date : May 29, 2025



For and on behalf of the Board of directors


Amit Agarwal
Whole Time Director & CEO
DIN-00016133

Statement of Audited Consolidated Financial Results for the quarter and year ended March 31, 2025						
S. No	Particulars	Quarter ended			Year Ended	
		31-Mar-25	31-Dec-24	31-Mar-24	31-Mar-25	31-Mar-24
		Audited Refer Note 3	Unaudited	Audited Refer Note 3	Audited	Audited
1	Income					
a)	Revenue from operations	1.75	5.57	3.48	22.32	22.97
b)	Other income	0.01	0.03	-	0.04	0.05
c)	Finance Income	-	-	-	-	-
	Total Income	1.76	5.60	3.48	22.36	23.02
2	Expenses					
a)	Cost of materials consumed	-	-	-	-	-
b)	Purchase of Traded goods	-	-	-	-	-
c)	(Increase)/ decrease in inventories of finished goods and work-in-progress	-	-	-	-	-
d)	Employee benefits expense	3.13	3.12	2.64	12.47	10.44
e)	Other expenses	0.91	2.41	0.94	13.56	212.74
f)	Depreciation and amortisation expenses	-	-	-	-	-
g)	Finance costs	-	-	-	-	-
	Total Expenses	4.04	5.53	3.58	26.03	223.18
3	Profit before tax (1-2)	(2.28)	0.07	(0.10)	(3.67)	(200.16)
4	Exceptional items	-	-	-	-	-
5	Profit before tax (3+4)	(2.28)	0.07	(0.10)	(3.67)	(200.16)
6	Tax Expense					
	- Current Tax	-	-	-	-	-
	- Deffered Tax	-	-	-	-	-
	- MAT Credit	-	-	-	-	-
	Total Tax expense	-	-	-	-	-
7	Profit after tax for the period (5-6)	(2.28)	0.07	(0.10)	(3.67)	(200.16)
8	Other comprehensive income (net of tax)	(202.56)	-	(127.64)	(202.56)	(127.64)
9	Total Comprehensive Income (7+8)	(204.84)	0.07	(127.74)	(206.23)	(327.80)
10	Paid-up equity share capital (Face Value Rs. 2/- each)	298.53	298.53	298.53	298.53	298.53
11	Earnings Per Share (EPS) (of Rs. 2/- each) (Not Annualised*):					
	- Basic & diluted	(0.02)	0.00	(0.00)	(0.02)	(1.34)

* EPS is not annualised for the quarter ended results.

NOTES :-

- 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 29, 2025. Limited review of these results required under Regulation 33 of SEBI (LODR) Regulations, 2015, has been completed by the statutory auditors of the Company. The Statutory Auditor has issued an unqualified report thereon.
- The Above financial results of the Company have been prepared in accordance with Indian Accounting Standards (IND AS) prescribed under section 133 of The Companies Act, 2013 read with Companies (Indian Accounting Standards) Rules, 2015 as amended.
- The Consolidated figures for the quarter ended March 31, 2025 and March 31, 2024 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 years which were subject to limited review.
- During the year ended March 31, 2021, the Board of Directors ("The Board") of the Company has approved the scheme of arrangement u/s 230-232 of the Companies Act, 2013 between the Company, its wholly owned subsidiaries and certain other companies in the following ways:
 - Amalgamation of Sansar Infrastructure Private Limited and Star Vanija Private Limited and Sunima Trading Private Limited (wholly owned subsidiaries) into the Company
 - Demerger of the Investment Business Division from Genus Power Infrastructures Limited into the Company
 - Merger of Yajur Commodities Limited into the Company
 The Hon'ble National Company Law Tribunal, Allahabad Bench ("NCLT") has approved the said scheme of arrangement vide its order dated April 24, 2025. The Amalgamating Companies have not filed their Form INC-28, being the effective date of amalgamation and accordingly the impact of the same has not been taken in the above financial results.
- Audited standalone and consolidated statement of assets and liabilities and statement of cash flows are presented in Annexure-1 and Annexure-2 respectively.
- Previous year/period figures has been regrouped/ reclassified, wherever necessary to conform to those current year classification.

For and on behalf of the Board of directors



Amit Agarwal
 Whole Time Director & CEO
 DIN-00016133

Place : Moradabad
 Date : May 29, 2025




PARTICULARS	STANDALONE		CONSOLIDATED	
	AS AT		AS AT	
	31-Mar-2025 (Audited)	31-Mar-2024 (Audited)	31-Mar-2025 (Audited)	31-Mar-2024 (Audited)
Assets				
Non-current assets				
Financial assets				
Investments	4,131.44	4,372.74	6,110.33	6,384.06
Loans	-	-	-	-
Tax Assets	-	-	-	-
Non-financial assets	-	-	554.60	554.60
Total non-current assets	4,131.44	4,372.74	6,664.93	6,938.66
Current assets				
Financial assets				
Cash and cash equivalents	2.31	2.46	11.45	11.48
Other financial assets	-	-	-	-
Non-financial assets	6.14	6.32	6.57	6.71
Total current assets	8.45	8.78	18.02	18.19
Total assets	4,139.89	4,381.52	6,682.95	6,956.85
Equity and liabilities				
Equity				
Share capital	398.53	398.53	398.53	398.53
Other equity	1,897.22	2,079.65	4,218.33	4,424.57
Total equity	2,295.75	2,478.18	4,616.86	4,823.10
Liabilities				
Non-current liabilities				
Financial liabilities				
Borrowings	1,085.00	1,085.00	2,162.53	2,162.53
Long term Provisions	-	-	-	-
Deferred tax liabilities	754.09	816.83	(102.46)	(31.29)
Total non-current liabilities	1,839.09	1,901.83	2,060.07	2,131.24
Current liabilities				
Financial liabilities				
Borrowings	-	-	-	-
Trade payables	-	-	-	-
Other financial liabilities	5.03	1.49	6.00	2.49
Current tax liabilities	-	-	-	-
Non-financial liabilities	0.02	0.02	0.02	0.02
Total current liabilities	5.05	1.51	6.02	2.51
Total Equity and Liabilities	4,139.89	4,381.52	6,682.95	6,956.85

For and on behalf of the Board of directors

Place : Moradabad
Date : May 29, 2025




Amit Agarwal
Whole Time Director & CEO
DIN-00016133

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

Annexure-2

(Rs. in Lakhs, Unless Otherwise Stated)

Particulars	STANDALONE		CONSOLIDATED	
	For the year ended		For the year ended	
	31-Mar-2025 (Audited)	31-Mar-2024 (Audited)	31-Mar-2025 (Audited)	31-Mar-2024 (Audited)
A. Cash Flow From Operating Activities:				
Net Profit(Loss) Before Tax And Extra Ordinary Items	(3.86)	(1.10)	(3.67)	(200.16)
Adjustments For:				
Operating Profit Before Working Capital Changes	(3.86)	(1.10)	(3.67)	(200.16)
Adjustments For:				
Increase/Decrease in Trade And Other Receivables	0.18	(0.03)	0.14	199.35
Increase/Decrease in Trade And Other Payables	3.53	(0.05)	3.50	0.01
Cash Generated From Operations After Adjustments For Working Capital Changes	(0.15)	(1.18)	(0.03)	(0.80)
Direct Taxes				
Cash Flow After Adjusted For Working Capital Changes But Before Extra Ordinary Items	(0.15)	(1.18)	(0.03)	(0.80)
Extra Ordinary Items (Net)				
Net Cash From Operating Activities	(0.15)	(1.18)	(0.03)	(0.80)
B. Cash Flow From Investing Activities				
Sale Of Fixed Assets				
Purchase/Sale Of Investments		-		-
Net Cash Used In Investing Activities	-	-	-	-
C. Cash Flow From Financing Activities				
Proceeds From Issue Of Share Capital	-	-	-	-
Receipts / (Repayment) Of Long Term Advances (Net)	-	-	-	-
Dividends Paid				
Net Cash Surplus/Used In Financing Activities	-	-	-	-
Net Increase/(Decrease) In Cash And Cash Equivalents	(0.15)	(1.18)	(0.03)	(0.80)
Cash And Cash Equivalents at the beginning of the year	2.46	3.64	11.48	12.28
Cash And Cash Equivalents at the end	2.31	2.46	11.45	11.48

For and on behalf of the Board of directors

Place : Moradabad
Date : May 29, 2025




Amit Agarwal
 Whole Time Director & CEO
 DIN-00016133