



# Genus Paper & Boards Ltd.

(A Kailash Group Company)

CIN No : L21098UP2012PLC048300 PAN NO-AAECG5483A

**Genus**  
energizing lives

Corporate Office : D-116, Okhla Industrial Area, Phase-I, New Delhi-110 020, India

Ph. : +91-11-47114800, Telefax : +91-11-47114833

October 29, 2018

<b>BSE Limited</b> (Corporate Relationship Department), 1 <sup>st</sup> Floor, P.J. Towers, Dalal Street, Fort, Mumbai – 400001  Fax No.: 022-22723719 / 22723121 / 22722039 E-mail: <a href="mailto:corp.compliance@bseindia.com">corp.compliance@bseindia.com</a>  Scrip Code : 538961	<b>National Stock Exchange of India Ltd.</b> (Listing & Corporate Communications), Exchange Plaza, Plot no. C/1, G Block, Bandra-Kurla Complex, Bandra (E), Mumbai - 400 051.  Fax No: (022) 26598237 / 38 E-mail: <a href="mailto:cc_nse@nse.co.in">cc_nse@nse.co.in</a>  Symbol : GENUSPAPER
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Dear Sir(s),

**Re: Outcome of Board Meeting held on October 29, 2018**

We wish to inform you that the Board of Directors of the Company at its meeting held on today i.e October 29, 2018 has, inter alia, considered and approved :-

- the Unaudited Financial Results for the quarter & half year ended September 30, 2018 as per Regulation 33 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.

A copy of the aforesaid Results along with Audit Report for the quarter and half year ended September 30, 2018 is enclosed herewith.

This is for your kind information and records please.

Kindly acknowledge the receipt.

Thanking You !

Yours truly

For Genus Paper & Boards Limited

*Anuj Ahluwalia*

Anuj Ahluwalia  
Company Secretary



Encl: A/a

Regd. Office & Works : Kanth Road, Aghwanpur, Moradabad-244001 (U.P.)

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**Review Report to**  
**The Board of Directors**  
**Genus Paper & Boards Limited**

1. We have reviewed the accompanying statement of unaudited standalone financial results of Genus Paper & Boards Limited (the 'Company') for the quarter ended and half year ended September 30, 2018 (the "Statement") attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ('the Regulation'), read with SEBI Circular No. CIR/CFD/FAC/62/2016 dated July 5, 2016 ('the Circular').
2. The preparation of the Statement in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, (Ind AS) 34 "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 read with Rule 3 of Companies (Indian Accounting Standards) Rules, 2015, as amended, read with the Circular is the responsibility of the Company's management and has been approved by the Board of Directors of the Company. Our responsibility is to express a conclusion on the Statement based on our review.
3. We conducted our review in accordance with the Standard on Review Engagements (SRE) 2410, 'Review of Interim Financial Information Performed by the Independent Auditor of the Entity' issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.
4. Based on our review conducted as above nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the applicable Indian Accounting Standards ('Ind AS') specified under Section 133 of the Companies Act, 2013, read with relevant rules issued thereunder and other recognised accounting practices and policies has not disclosed the information required to be disclosed in terms of the Regulation, read with the Circular, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For D Khanna & Associates  
Chartered Accountants  
FRN: 012917N



  
[Deepak Khanna]  
Partner  
M. No. 092140

Date: 29.10.2018  
Place: Jaipur

**Statement of Stand alone Unaudited Financial Results for the Quarter and Half Year ended September 30, 2018**

S. No	Particulars	Quarter ended			Half Year Ended		Year Ended
		30-Sep-18	30-Jun-18	30-Sep-17	30-Sep-18	30-Sep-17	31-Mar-18
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
<b>1</b>	<b>Income</b>						
a)	Revenue from operations	13,220.76	12,099.73	8,740.66	25,320.49	16,482.33	35,021.32
b)	Other income	0.13	220.80	7.65	220.93	8.88	83.71
c)	Finance Income	27.85	28.58	124.48	56.43	228.23	464.11
	<b>Total Income</b>	<b>13,248.74</b>	<b>12,349.11</b>	<b>8,872.79</b>	<b>25,597.85</b>	<b>16,719.44</b>	<b>35,569.14</b>
<b>2</b>	<b>Expenses</b>						
a)	Cost of materials consumed	8,220.46	7,634.29	5,947.06	15,854.75	10,691.18	23,146.98
b)	Purchase of Traded goods	51.02	50.94	394.54	101.96	394.54	746.98
c)	(Increase)/ decrease in inventories of finished goods and work-in-progress	583.60	178.84	(262.99)	762.44	27.48	(468.91)
d)	Excise duty	-	-	-	-	464.08	464.08
e)	Employee benefits expense	290.31	514.11	296.88	804.42	592.52	1,269.25
f)	Other expenses	3,231.01	2,616.24	1,424.42	5,847.25	2,639.65	6,255.93
g)	Finance costs	274.67	305.58	134.03	580.25	283.36	607.68
h)	Depreciation and amortisation expenses	327.33	321.72	324.43	649.05	647.30	1,292.21
	<b>Total Expenses</b>	<b>12,978.40</b>	<b>11,621.72</b>	<b>8,258.37</b>	<b>24,600.12</b>	<b>15,740.11</b>	<b>33,314.20</b>
<b>3</b>	<b>Profit before tax (1-2)</b>	<b>270.34</b>	<b>727.39</b>	<b>614.42</b>	<b>997.73</b>	<b>979.33</b>	<b>2,254.94</b>
<b>4</b>	<b>Exceptional items</b>	-	-	-	-	-	-
<b>5</b>	<b>Profit before tax (3+4)</b>	<b>270.34</b>	<b>727.39</b>	<b>614.42</b>	<b>997.73</b>	<b>979.33</b>	<b>2,254.94</b>
<b>5</b>	<b>Tax Expense</b>						
	-Current Tax	93.87	225.28	206.52	319.15	346.28	789.25
	-Earlier year tax	37.07	-	-	37.07	-	-
	-Deferred Tax	(5.31)	(4.88)	(5.53)	(10.19)	(18.72)	(28.29)
	<b>Total Tax expense</b>	<b>125.63</b>	<b>220.40</b>	<b>200.99</b>	<b>346.03</b>	<b>327.56</b>	<b>760.96</b>
<b>6</b>	<b>Profit after tax for the period (3-4)</b>	<b>144.71</b>	<b>506.99</b>	<b>413.43</b>	<b>651.70</b>	<b>651.77</b>	<b>1,493.98</b>
<b>7</b>	<b>Other comprehensive income (net of tax)</b>	-	-	(18.64)	-	(68.96)	32.82
<b>8</b>	<b>Total Comprehensive Income (5+6)</b>	<b>144.71</b>	<b>506.99</b>	<b>394.79</b>	<b>651.70</b>	<b>582.81</b>	<b>1,526.80</b>
<b>9</b>	<b>Paid-up equity share capital (Face Value Re. 1/-each)</b>	<b>2571.26</b>	<b>2,571.26</b>	<b>2,571.26</b>	<b>2,571.26</b>	<b>2,571.26</b>	<b>2,571.26</b>
<b>10</b>	<b>Earnings Per Share (EPS) (of Re. 1/- each) (Not Annualised*):</b>						
	- Basic & diluted	0.06	0.20	0.16	0.25	0.25	0.58

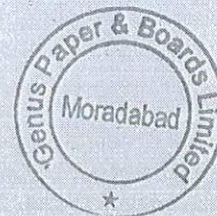
\* EPS is not annualised for the quarter-ended results.

**NOTES :-**

- The above unaudited financial results of Genus Paper & Boards 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 October 29, 2018. Limited review of these results has required under Regulation 33 of SEBI (LODR) Regulation, 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 of The Companies Act, 2013 read with Companies (Indian Accounting Standards) Rules, 2015 as amended.
- Company is Predominately engaged in business of Kraft paper, therefore the management has consider that this is single reportable business segment in accordance with Ind AS 108 "Operating Segments".
- Previous year/period figures has been regrouped/reclassified, Wherever necessary to conform to those current year classification.

For and behalf of the Board of directors

Place : Moradabad  
Date : October 29, 2018



*[Signature]*  
Kailash Chandra Agarwal  
Managing Director  
DIN-00895365

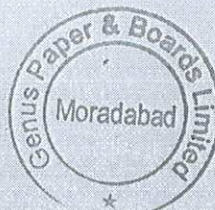
## GENUS PAPER &amp; BOARDS LIMITED

Statement of Assets and Liabilities (Standalone) as at September 30, 2018

	As at 30-Sep-2018 (unaudited)	As at 31-Mar-2018 (Audited)
<b>Assets</b>		
<b>Non-current assets</b>		
Property, plant and equipment	21,326.89	21,822.02
Capital work-in-progress	469.29	280.28
<b>Financial Assets</b>		
Investments	10,219.22	7,520.57
Loans	3,661.02	7,217.11
Non-financial assets	1,538.99	1,695.89
Tax assets	-	-
<b>Total non-current assets</b>	<b>37,215.41</b>	<b>38,535.87</b>
<b>Current assets</b>		
Inventories	3,246.98	3,442.21
<b>Financial assets</b>		
Loans	1.62	0.90
Trade Receivables	7,836.03	7,681.20
Cash and cash equivalents	140.88	49.58
Other bank balances	390.44	389.10
Others	53.68	38.10
Non-financial assets	1,167.01	1,236.93
<b>Total current assets</b>	<b>12,836.65</b>	<b>12,838.02</b>
<b>Total assets</b>	<b>50,052.06</b>	<b>51,373.89</b>
<b>Equity and liabilities</b>		
<b>Equity</b>		
Equity share capital	2,571.26	2,571.26
Other equity	33,372.29	32,910.61
<b>Total equity</b>	<b>35,943.55</b>	<b>35,481.87</b>
<b>Liabilities</b>		
<b>Non-current liabilities</b>		
<b>Financial liabilities</b>		
Borrowings	1,585.39	2,137.21
Long term Provisions	58.55	57.27
Deferred tax liabilities (net)	2,347.16	2,357.35
<b>Total non-current liabilities</b>	<b>3,991.10</b>	<b>4,551.83</b>
<b>Current liabilities</b>		
<b>Financial liabilities</b>		
Borrowings	3,532.99	3,573.27
Trade payables	4,633.02	5,255.27
Other financial liabilities	1,494.22	2,066.49
Provisions	11.13	15.82
Current tax liabilities (net)	319.15	313.93
Non-financial liabilities	126.89	115.41
<b>Total current liabilities</b>	<b>10,117.41</b>	<b>11,340.19</b>
<b>Total Equity and liabilities</b>	<b>50,052.06</b>	<b>51,373.89</b>



For and behalf of the Board of directors



Kailash Chandra Agarwal  
Managing Director  
DIN-00895365

Place : Moradabad  
Date : October 29, 2018