

**S.R. BATLIBOI & ASSOCIATES LLP**

Chartered Accountants  
Tablespace, 6<sup>th</sup> Floor,  
Western Aqua Building,  
Whitefields, Hitech City,  
Hyderabad - 500 081, India

**D. KHANNA & ASSOCIATES**


Chartered Accountants  
G-6, Royal Sundram,  
Vivekanand Marg, C-Scheme,  
Jaipur - 302 001, India

**Review Report to  
The Board of Directors  
Genus Power Infrastructures Limited**

1. We have reviewed the accompanying statement of unaudited standalone financial results of Genus Power Infrastructures Limited (the 'Company') for the quarter and nine months ended December 31, 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 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, including the manner in which it is to be disclosed, or that it contains any material misstatement.

**For S.R. BATLIBOI & ASSOCIATES LLP**

ICAI Firm registration number: 101049W/E300004  
Chartered Accountants

  
per **Shankar Srinivasan**  
Partner  
Membership No.: 213271  
Place of signature : Jaipur  
Date : January 22, 2019

**For D. KHANNA & ASSOCIATES**

Firm registration number: 012917N  
Chartered Accountants

  
per **Deepak Khanna**  
Partner  
Membership No.: 092140  
Place of signature : Jaipur  
Date : January 22, 2019



# GENUS POWER INFRASTRUCTURES LIMITED

Regd. Office : G-14, Sector-63, Noida-201307, Uttar Pradesh  
Corporate Office: SPL-3, RIICO Industrial Area, Sitapura, Tonk Road, Jaipur-302022, Rajasthan  
Ph.:0141-7102400/500, Fax: 0141-2770319, E-mail: cs@genus.in,  
Website: www.genuspower.com, CIN: L51909UP1992PLC051997



(Rs. In Lakhs)

## STATEMENT OF UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED DECEMBER 31, 2018

S. No.	Particulars	QUARTER ENDED			NINE MONTHS ENDED		YEAR ENDED
		31-Dec-18 Unaudited	30-Sep-18 Unaudited	31-Dec-17 Unaudited	31-Dec-18 Unaudited	31-Dec-17 Unaudited	31-Mar-18 Audited
1	<b>Income</b>						
	Revenue from operations	29,208.11	22,335.71	20,018.88	75,401.16	55,076.63	83,655.70
	Other income	553.49	344.19	759.56	1,160.19	1,911.08	2,198.72
	<b>Total Income</b>	<b>29,761.60</b>	<b>22,679.90</b>	<b>20,778.44</b>	<b>76,561.35</b>	<b>56,987.71</b>	<b>85,854.42</b>
2	<b>Expenses</b>						
(a)	Cost of materials consumed (including erection expenses)	20,163.36	15,603.79	16,096.13	53,057.14	38,970.51	58,967.82
(b)	(Increase)/ Decrease in inventory of finished goods and work in progress	161.76	(157.11)	(2,093.05)	(772.77)	(1,935.53)	(1,471.71)
(c)	Excise duty	-	-	-	-	150.58	150.58
(d)	Employee benefit expenses	2,542.25	2,328.27	2,132.85	7,127.05	6,126.13	8,576.58
(e)	Other expenses	2,511.44	2,108.50	1,872.38	6,920.58	5,983.12	8,131.11
(f)	Depreciation and amortisation expenses	512.59	472.05	433.56	1,439.15	1,277.34	1,714.14
(g)	Finance costs	999.41	739.35	540.41	2,419.70	1,544.32	2,276.60
	<b>Total Expenses</b>	<b>26,890.81</b>	<b>21,094.85</b>	<b>18,982.28</b>	<b>70,190.85</b>	<b>52,116.47</b>	<b>78,345.12</b>
3	<b>Profit before tax (1-2)</b>	<b>2,870.79</b>	<b>1,585.05</b>	<b>1,796.16</b>	<b>6,370.50</b>	<b>4,871.24</b>	<b>7,509.30</b>
4	<b>Tax expense</b>						
(a)	Current tax	755.82	317.92	360.46	1,458.16	967.01	1,630.77
(b)	Deferred tax	(200.93)	29.67	61.45	(79.61)	213.00	689.87
(c)	Tax relating to earlier years	11.59	-	52.41	11.59	53.74	34.18
	<b>Total Tax Expense</b>	<b>566.48</b>	<b>347.59</b>	<b>474.32</b>	<b>1,390.14</b>	<b>1,233.75</b>	<b>2,354.82</b>
5	<b>Net Profit for the period (3-4)</b>	<b>2,304.31</b>	<b>1,237.46</b>	<b>1,321.84</b>	<b>4,980.36</b>	<b>3,637.49</b>	<b>5,154.48</b>
6	<b>Items of Other Comprehensive Income(net of tax)</b>						
(a)	Items that will be reclassified to statement of profit and loss	-	-	(0.07)	-	46.17	46.27
(b)	Items that will not be reclassified to statement of profit and loss	(4.78)	(10.86)	18.62	(27.23)	13.08	201.43
	<b>Total Other Comprehensive Income (net of tax)</b>	<b>(4.78)</b>	<b>(10.86)</b>	<b>18.55</b>	<b>(27.23)</b>	<b>59.25</b>	<b>247.70</b>
7	<b>Total Comprehensive Income (5+6)</b>	<b>2,299.53</b>	<b>1,226.60</b>	<b>1,340.39</b>	<b>4,953.13</b>	<b>3,696.74</b>	<b>5,402.18</b>
8	Paid - up Equity Share Capital (Face Value Re.1/ per share)	2,573.35	2,573.35	2,572.29	2,573.35	2,572.29	2,572.29
9	Other Equity						72,271.30
10	Earnings per share (of Re.1/- each) (not annualised) (amount in Rs.)						
	- Basic earnings per share	0.90	0.48	0.51	1.94	1.41	2.00
	- Diluted earnings per share	0.90	0.48	0.50	1.94	1.40	2.00

### Notes:

- The above unaudited standalone financial results of Genus Power Infrastructures Limited ("the Company") have been reviewed by the Audit Committee and approved by the Board of Directors of the Company at their meeting held on January 22, 2019. Limited review of these results as required under Regulation 33 of SEBI (LODR) Regulation, 2015, has been completed by the Joint Statutory Auditors of the Company. The joint statutory auditors have issued an unqualified report thereon.
- The Company's business activity falls within a single line of business segment i.e., Power, in terms of IND AS 108 "Operating Segments".
- The Board has reviewed the total order book position of worth Rs. 1,423.66 crores.
- During the nine months ended December 31, 2018, the Company have issued 105,853 equity shares of Re.1/ each to the employees upon exercise of Stock options under the Employee Stock Option Scheme - 2012 of the Company.

For and on behalf of the Board of Directors



(Rajendra Kumar Agarwal)  
Managing Director & CEO  
DIN: 00011127

Place: Jaipur  
Date : January 22, 2019

