

S.R. BATLIBOI & ASSOCIATES LLP
Chartered Accountants
THE SKYVIEW 10, 18th Floor, North Lobby
Survey No 83/1, Raidurgam,
Hyderabad – 500032, India.

KAPOOR PATNI & ASSOCIATES
Chartered Accountants
104, Villa De Sanya, Plot - E161,
Ramesh Marg, C-Scheme,
Jaipur, 302001, Rajasthan, India

Independent Auditor's Review Report on the Quarterly and Year to Date Unaudited Standalone Financial Results of Genus Power Infrastructures Limited Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

Review Report to
The Board of Directors
Genus Power Infrastructures Limited

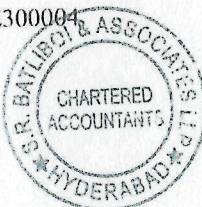
1. We have reviewed the accompanying statement of Unaudited Standalone Financial Results of **Genus Power Infrastructures Limited** (the "Company") for the quarter and six month period ended September 30, 2022 (the "Statement") attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").
2. This Statement, which is the responsibility of the Company's Management and approved by the Company's Board of Directors, has been prepared 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 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. Our responsibility is to express a conclusion on the Statement based on our review.
3. We conducted our review of the Statement 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 of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. 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 aforesaid Indian Accounting Standards ('Ind AS') specified under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For S.R. BATLIBOI & ASSOCIATES LLP
Chartered Accountants
Firm Registration Number: 101049W/E3000004

Namast Rai

per Navneet Rai Kabra
Partner

Membership Number: 102328
UDIN: **22102328BCLRWSX7462**
Place of Signature: Hyderabad
Date: November 10, 2022

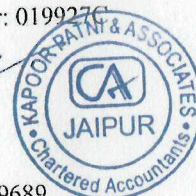


For KAPOOR PATNI & ASSOCIATES
Chartered Accountants
Firm Registration Number: 0199276

Abhinav Kapoor

per Abhinav Kapoor
Partner

Membership Number: 419689
UDIN: **22419689BCLCJS5308**
Place of Signature: Jaipur
Date: November 10, 2022



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

Review Report to
The Board of Directors
Genus Power Infrastructures Limited

1. We have reviewed the accompanying Statement of Unaudited Consolidated Financial Results of **Genus Power Infrastructures Limited** (the "Holding Company"), its subsidiaries (the Holding Company and its subsidiaries, together referred to as the "Group") and its associates for the quarter and six month period ended September 30, 2022 (the "Statement") attached herewith, being submitted by the Holding Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").
2. The Holding Company's Management is responsible for 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 as amended, 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 Statement has been approved by the Holding Company's Board of Directors. Our responsibility is to express a conclusion on the Statement based on our review.
3. We conducted our review of the Statement 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 of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

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

4. The Statement includes the results of the following entities:

Entity	Relationship
Genus Power Infrastructures Limited	Holding Company
Genus Shareholders Trust	Subsidiary- Sole Beneficiary
Genus Power Solutions Private Limited	Wholly Owned Subsidiary
Hi-Print Energy Solutions Private Limited	Wholly Owned Subsidiary
Hi-Print Metering Solutions Private Limited	Wholly Owned Subsidiary
Hi-Print Infra Private Limited	Wholly Owned Subsidiary
Hi-Print Investments Private Limited	Wholly Owned Subsidiary
M.K.J Manufacturing Private Limited	Associate
Greentech Mega Food Park Limited	Associate
Hop Electric Manufacturing Private Limited	Associate

5. Based on our review conducted and procedures performed as stated in paragraph 3 above, and based on the consideration of the review reports of other auditors referred to in paragraph 7 below, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with recognition and measurement principles laid down in the aforesaid Indian Accounting Standards ('Ind AS')



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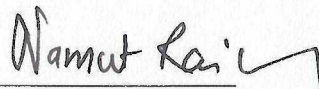
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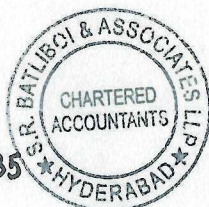
specified under Section 133 of the Companies Act, 2013, as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

6. The accompanying Statement includes unaudited interim financial results and other unaudited financial information, in respect of:
- 4 subsidiaries, whose unaudited interim financial results reflect total assets of Rs. 613.67 Lakhs as at September 30, 2022, total revenues of Rs. Nil and Rs. Nil, total net loss of Rs. 7.87 Lakhs and Rs. 8.00 Lakhs and total comprehensive loss of Rs. 7.87 Lakhs and Rs. 8.00 Lakhs for the quarter ended September 30, 2022 and the six month period ended on that date respectively, and net cash inflow of Rs. 610.55 Lakhs for the period from April 01, 2022 to September 30, 2022, as considered in the Statement which have been reviewed by one of the joint auditors – Kapoor Patni & Associates in their individual capacity. Our opinion, in so far relates to the affairs of such subsidiary is based solely on the reports issued by Kapoor Patni & Associates.
 - 2 subsidiaries, whose unaudited interim financial results reflect total assets of Rs. 29,597.28 Lakhs as at September 30, 2022, total revenues of Rs. Nil and Rs. Nil, total net profit after tax of Rs. 1,026.81 Lakhs and Rs. 3,169.44 Lakhs and total comprehensive income of Rs. 1,026.81 Lakhs and Rs. 3,169.44 Lakhs for the quarter ended September 30, 2022 and the six month period ended on that date respectively, and net cash inflow/(outflow) of Rs. Nil for the period April 01, 2022 to September 30, 2022, as considered in the Statement which have been reviewed by its independent auditor in their individual capacity.
 - 3 associates, whose unaudited interim financial results include Group's share of net loss of Rs. 21.62 Lakhs and Rs. 57.62 Lakhs and Group's share of total comprehensive loss of Rs. 21.62 Lakhs and Rs. 57.62 Lakhs for the quarter ended September 30, 2022 and the six month period ended on that date respectively, as considered in the Statement whose financial results have been reviewed by their respective independent auditors.
7. The independent auditors review reports on interim financial results of these entities have been furnished to us by the Management and our conclusion on the Statement, in so far as it relates to the amounts and disclosures in respect of such subsidiaries and associates is based solely on the report of such auditors and procedures performed by us as stated in the paragraph above.


Our conclusion on the Statement in respect of matters stated in paragraph 3 above is not modified in respect of our reliance on the work done and the reports of the other auditors.

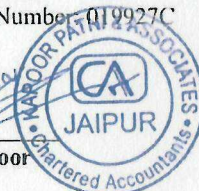
For S.R. BATLIBOI & ASSOCIATES LLP
Chartered Accountants
ICAI Firm Registration Number: 101049W/E300004


per Navneet Rai Kabra
Partner
Membership Number: 102328
UDIN: 22102328BCRXLG6635
Place of Signature: Hyderabad
Date: November 10, 2022



For KAPOOR PATNI & ASSOCIATES
Chartered Accountants
Firm Registration Number: 019927C


per Abhinav Kapoor
Partner
Membership Number: 419689
UDIN: 22419689BCSLY53468
Place of Signature: Jaipur
Date: November 10, 2022



GENUS POWER INFRASTRUCTURES LIMITED

Regd. Office : G-123, 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 HALF YEAR ENDED SEPTEMBER 30, 2022

S. No.	Particulars	Quarter ended			Half year ended		Year ended
		30-Sep-22	30-Jun-22	30-Sep-21	30-Sep-22	30-Sep-21	31-Mar-22
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	Income						
(a)	Revenue from contracts with customers	21,862.62	18,704.19	17,779.32	40,566.81	30,815.15	68,506.74
(b)	Other income	766.27	(161.32)	793.60	604.95	1,365.45	2,679.38
	Total income	22,628.89	18,542.87	18,572.92	41,171.76	32,180.60	71,186.12
2	Expenses						
(a)	Cost of raw materials and components consumed	15,980.62	11,729.35	9,928.56	27,709.97	19,433.32	44,222.11
(b)	Change in inventory of finished goods and work-in-progress	(1,375.23)	672.10	1,581.70	(703.13)	58.45	(714.71)
(c)	Employee benefit expenses	3,191.28	2,915.84	2,606.40	6,107.12	5,191.96	10,660.82
(d)	Other expenses	2,380.46	1,955.76	2,210.99	4,336.22	4,172.98	8,375.48
(e)	Depreciation and amortisation expenses	474.52	465.09	515.51	939.61	1,020.74	2,045.31
(f)	Finance costs	582.09	572.84	725.65	1,154.93	1,290.97	2,565.01
	Total expenses	21,233.74	18,310.98	17,568.81	39,544.72	31,168.42	67,154.02
3	Profit before tax (1-2)	1,395.15	231.89	1,004.11	1,627.04	1,012.18	4,032.10
4	Tax expense						
(a)	Current tax	355.66	334.36	261.31	690.02	320.25	1,451.97
(b)	Deferred tax charge / (credit)	18.18	(167.85)	86.31	(149.67)	30.15	65.32
(c)	Tax relating to earlier years	-	-	-	-	-	(67.27)
	Total tax expense	373.84	166.51	347.62	540.35	350.40	1,450.02
5	Net profit for the period / year (3-4)	1,021.31	65.38	656.49	1,086.69	661.78	2,582.08
6	Items of other comprehensive income/(loss) (net of tax)						
(a)	Items that will not be reclassified to statement of profit and loss	(13.36)	(19.48)	178.79	(32.84)	198.56	472.68
	Total other comprehensive income/(loss) (net of tax)	(13.36)	(19.48)	178.79	(32.84)	198.56	472.68
7	Total comprehensive income (5+6)	1,007.95	45.90	835.28	1,053.85	860.34	3,054.76
8	Paid - up equity share capital (face value Re.1/- per share)	2,575.29	2,575.29	2,574.67	2,575.29	2,574.67	2,575.13
9	Other equity						92,943.49
10	Earnings per share (of Re.1/- each) (not annualised) (amount in Rs.)						
	- Basic earnings per share	0.39	0.03	0.26	0.42	0.26	1.00
	- Diluted earnings per share	0.39	0.03	0.26	0.42	0.26	0.99

Notes:

- The above statement of unaudited standalone financial results of Genus Power Infrastructures Limited ("the Company"), which have been prepared in accordance with the Indian Accounting Standards ('Ind AS') prescribed under Section 133 of the Companies Act, 2013 ("the Act") read with relevant rules issued thereunder, other accounting principles generally accepted in India and guidelines issued by the Securities and Exchange Board of India ("SEBI") were reviewed and recommended by the Audit Committee and approved by the Board of Directors at their meeting held on November 10, 2022. The joint statutory auditors have carried out a limited review on the unaudited standalone financial results and issued unqualified reports thereon.
- The Company's Board has reviewed the total order book position of Rs. 1,761.14 crores (net of taxes).
- During the year ended March 31, 2021, the Board of Directors of the Company have approved the scheme of arrangement u/s 230 -232 of the Companies Act, 2013 between the Company and Genus Prime Infra Limited and their respective shareholders and Creditors for transfer of 'Strategic Investment division' to Genus Prime Infra Limited through demerger on a going concern basis. Accordingly, the Company has made requisite filing to appropriate authorities in this regard. Pending final approval from appropriate authorities, no impact / disclosure has been given in respect of the above transactions in the books of the Company for the quarter and half year ended September 30, 2022.
- Segment information is presented in the Consolidated financial results as permitted under Ind AS 108 "Operating Segments".
- During the period under review, the Company has issued 1,263 equity shares of Re. 1/- each to the employees upon exercise of Stock options under the Employee Stock Option Scheme - 2012 of the Company. Further, pursuant to exercise of the stock appreciation rights granted under the Employees Stock Appreciation Rights Plan 2019 ("ESARP 2019"), the Company has issued 15,089 equity shares of the face value of Re.1/- each.
- The Code of Social Security, 2020 ('Code') relating to employee benefits during employment and post-employment received Presidential assent in September 2020 and its effective date is yet to be notified. The Company will assess and record the impact of the Code, once it is effective.
- Previous period / year figures have been regrouped/reclassified wherever necessary to conform to current period / year classification.
- Unaudited standalone statement of assets and liabilities and statement of cash flows are presented in Annexure - 1 and Annexure - 2 respectively.

For and on behalf of the Board of Directors

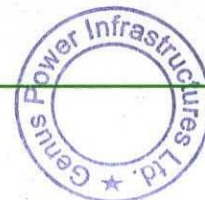
(Rajendra Kumar Agarwal)
Managing Director & CEO

DIN: 00011127

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Place: Mumbai

Date : November 10, 2022



GENUS POWER INFRASTRUCTURES LIMITED

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Ph.:0141-7102400/500, Fax: 0141-2770319, E-mail: cs@genus.in,
Website: www.genuspower.com, CIN: L51909UP1992PLC051997

Genus
energizing lives

(Rs. In Lakhs)

STATEMENT OF UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED SEPTEMBER 30, 2022

S. No.	Particulars	Quarter ended			Half year ended		Year ended
		30-Sep-22	30-Jun-22	30-Sep-21	30-Sep-22	30-Sep-21	31-Mar-22
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	Income						
(a)	Revenue from contracts with customers	21,862.62	18,704.19	17,779.32	40,566.81	30,815.15	68,506.74
(b)	Other income	457.48	1,003.50	(85.96)	1,460.98	2,886.85	5,936.13
	Total income	22,320.10	19,707.69	17,693.36	42,027.79	33,702.00	74,442.87
2	Expenses						
(a)	Cost of raw materials and components consumed	15,980.62	11,729.35	9,928.56	27,709.97	19,433.32	44,222.11
(b)	Change in inventory of finished goods and work-in-progress	(1,375.23)	672.10	1,581.70	(703.13)	58.45	(714.71)
(c)	Employee benefit expenses	3,191.28	2,915.84	2,606.40	6,107.12	5,191.96	10,660.82
(d)	Other expenses	2,385.26	1,955.89	2,210.99	4,341.15	4,172.98	8,375.58
(e)	Depreciation and amortisation expenses	474.52	465.09	515.51	939.61	1,020.74	2,045.31
(f)	Finance costs	585.43	572.84	725.65	1,158.27	1,290.97	2,565.02
	Total expenses	21,241.88	18,311.11	17,568.81	39,552.99	31,168.42	67,154.13
3	Profit before tax (1-2)	1,078.22	1,396.58	124.55	2,474.80	2,533.58	7,288.74
4	Tax expense						
(a)	Current tax	355.66	334.36	261.31	690.02	320.25	1,451.97
(b)	Deferred tax charge / (credit)	48.25	(167.85)	86.31	(119.60)	30.15	65.35
(c)	Tax relating to earlier years	-	-	-	-	-	(67.27)
	Total tax expense	403.91	166.51	347.62	570.42	350.40	1,450.05
5	Net profit for the period / year (3-4)	674.31	1,230.07	(223.07)	1,904.38	2,183.18	5,838.69
6	Share of net loss from associate entities	(21.62)	(36.00)	(26.21)	(57.62)	(50.79)	(92.94)
7	Net profit for the period / year (5+6)	652.69	1,194.07	(249.28)	1,846.76	2,132.39	5,745.75
8	Items of other comprehensive income/(loss) (net of tax)						
(a)	Items that will not be reclassified to statement of profit and loss	(13.36)	(19.48)	178.79	(32.84)	198.56	472.68
	Total other comprehensive income/(loss) (net of tax)	(13.36)	(19.48)	178.79	(32.84)	198.56	472.68
9	Total comprehensive income (7+8)	639.33	1,174.59	(70.49)	1,813.92	2,330.95	6,218.43
10	Paid - up equity share capital (face value Re.1/- per share)	2,575.29	2,575.29	2,574.67	2,575.29	2,574.67	2,575.13
11	Other equity						93,384.65
12	Earnings per share (of Re.1/- each) (not annualised)						
	(amount in Rs.)						
	- Basic earnings per share	0.28	0.52	(0.11)	0.80	0.93	2.50
	- Diluted earnings per share	0.28	0.51	(0.11)	0.79	0.92	2.48

Notes:

- The above statement of unaudited consolidated financial results of Genus Power Infrastructures Limited ("the Company"), which have been prepared in accordance with the Indian Accounting Standards ('Ind AS') prescribed under Section 133 of the Companies Act, 2013 ("the Act") read with relevant rules issued thereunder, other accounting principles generally accepted in India and guidelines issued by the Securities and Exchange Board of India ("SEBI") were reviewed and recommended by the Audit Committee and approved by the Board of Directors at their meeting held on November 10, 2022. The joint statutory auditors have carried out a limited review on the unaudited consolidated financial results and issued unqualified reports thereon.
- The Company's Board has reviewed the total order book position of Rs. 1,761.14 crores (net of taxes).
- During the year ended March 31, 2021, the Board of Directors of the Company have approved the scheme of arrangement u/s 230 -232 of the Companies Act, 2013 between the Company and Genus Prime Infra Limited and their respective shareholders and Creditors for transfer of 'Strategic Investment division' to Genus Prime Infra Limited through demerger on a going concern basis. Accordingly, the Company has made requisite filing to appropriate authorities in this regard. Pending final approval from appropriate authorities, no impact / disclosure has been given in respect of the above transactions in the books of the Company for the quarter and half year ended September 30, 2022.

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GENUS POWER INFRASTRUCTURES LIMITED
STATEMENT OF ASSETS AND LIABILITIES

(Rs. In lakhs)

Particulars	STANDALONE		CONSOLIDATED	
	As at	As at	As at	As at
	September 30, 2022 (Unaudited)	March 31, 2022 (Audited)	September 30, 2022 (Unaudited)	March 31, 2022 (Audited)
ASSETS				
Non-current assets				
Property, plant and equipment	13,726.70	13,854.99	13,726.70	13,854.99
Capital work-in-progress	229.42	198.35	229.42	198.35
Right of use assets	1,557.68	1,542.46	1,557.68	1,542.46
Intangible assets	127.98	153.43	128.16	153.43
Investment in subsidiaries and associates	1,716.84	1,661.58	1,207.04	1,212.66
Financial assets				
Investments	9,597.42	8,878.85	9,597.42	8,878.85
Loans	6,578.67	3,636.99	5,962.98	3,636.99
Others	1,208.03	7,778.85	1,208.03	7,778.85
Non-financial assets	689.07	651.11	690.45	651.11
	35,431.81	38,356.61	34,307.88	37,907.69
Current assets				
Inventories	24,832.73	22,012.00	24,832.73	22,012.00
Financial assets				
Investments	15,062.01	14,673.19	22,526.39	21,281.78
Investment in trust	5,995.08	5,995.08	-	-
Trade receivables	49,858.94	55,773.10	49,858.94	55,773.10
Cash and cash equivalents	2,759.71	1,047.98	2,765.34	1,049.32
Other bank balances	9,163.92	7,621.88	9,771.18	7,621.88
Others	870.39	1,113.93	868.47	1,113.93
Non-financial assets	6,574.19	4,445.93	6,574.25	4,445.98
	1,15,116.97	1,12,683.09	1,17,197.30	1,13,297.99
TOTAL ASSETS	1,50,548.78	1,51,039.70	1,51,505.18	1,51,205.68
EQUITY AND LIABILITIES				
Equity				
Equity share capital	2,575.29	2,575.13	2,299.85	2,299.69
Other equity	93,470.66	92,943.49	94,671.89	93,384.65
TOTAL EQUITY	96,045.95	95,518.62	96,971.74	95,684.34
Non-current liabilities				
Financial liabilities				
Borrowings	112.34	77.50	112.34	77.50
Lease liability	25.70	12.05	25.70	12.05
Other financial liabilities	519.01	706.73	519.01	706.73
Provisions	3,346.00	3,609.94	3,346.00	3,609.94
Government grants	301.55	338.07	301.55	338.07
Net employee defined benefit liabilities	114.02	155.44	114.02	155.44
Deferred tax liabilities (net)	132.04	293.03	162.14	293.06
	4,550.66	5,192.76	4,580.76	5,192.79
Current liabilities				
Financial liabilities				
Borrowings	24,252.15	26,917.06	24,252.15	26,917.06
Trade payables				
- Total outstanding dues of micro and small enterprises	2,616.98	2,025.29	2,616.98	2,025.29
- Total outstanding dues of creditors other than micro and small	18,604.90	17,215.41	18,605.41	17,215.64
Lease liability	101.57	91.56	101.57	91.56
Other liabilities	117.35	232.15	117.35	232.15
Government grants	73.48	73.92	73.48	73.92
Net employee defined benefit liabilities	170.43	180.31	170.43	180.31
Current tax liabilities (net)	354.59	84.38	354.59	84.38
Provisions	883.98	1,024.79	883.98	1,024.79
Non-financial liabilities	2,776.74	2,483.45	2,776.74	2,483.45
TOTAL LIABILITIES	49,952.17	50,328.32	49,952.68	50,328.55
TOTAL EQUITY AND LIABILITIES	1,50,548.78	1,51,039.70	1,51,505.18	1,51,205.68

For and on behalf of the Board of Directors

Place: Mumbai
Date : November 10, 2022



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

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GENUS POWER INFRASTRUCTURES LIMITED
STATEMENT OF CASH FLOWS

(Rs. In lakhs)

Particulars	STANDALONE		CONSOLIDATED	
	For the Half-year/ Year ended		For the Half-year/ Year ended	
	September 30, 2022 (Unaudited)	March 31, 2022 (Audited)	September 30, 2022 (Unaudited)	March 31, 2022 (Audited)
Profit before tax	1,627.04	4,032.10	2,474.80	7,288.74
Cash flows from operating activities				
Adjustments for :				
Depreciation and amortisation expenses	939.61	2,045.31	939.61	2,045.31
Loss on sale of property, plant and equipment (net)	13.27	4.87	13.27	4.87
Income from government grants	(36.96)	(85.70)	(36.96)	(85.70)
Provision for expected credit losses and balances written off (net)	197.99	802.50	197.99	802.50
Interest expense	1,154.93	2,565.01	1,158.27	2,565.02
Interest income	(1,235.14)	(1,893.16)	(1,235.38)	(1,893.16)
(Gain) / loss on financial instruments at fair value through profit or loss	670.04	(369.83)	(185.75)	(3,626.58)
Share based payment expense	48.07	122.99	48.07	122.99
Net loss/ (gain) on foreign exchange fluctuations (unrealised)	132.14	(120.04)	132.14	(120.04)
Operating profit before working capital changes	3,510.99	7,104.05	3,506.06	7,103.95
Movement in working capital:				
Increase in inventories	(2,820.73)	(4,226.18)	(2,820.73)	(4,226.18)
Decrease in trade receivable	6,172.78	28.58	6,172.78	28.58
Decrease/ (increase) in other financial assets	(17.23)	(207.97)	(17.23)	(207.97)
Decrease/ (increase) in non-financial assets	(2,128.30)	(1,705.21)	(2,129.69)	(1,705.21)
Increase/ (decrease) in trade payables	1,648.75	2,696.81	1,649.02	2,696.91
Increase / (decrease) in financial, non-financial liabilities and provisions	(390.50)	153.25	(390.50)	153.25
Cash generated from operations	5,975.76	3,843.33	5,969.71	3,843.33
Income tax paid (net)	(419.81)	(1,048.82)	(419.81)	(1,048.82)
Net cash flows from operating activities (A)	5,555.95	2,794.51	5,549.90	2,794.51
Cash flows used in investing activities				
Purchase of property, plant and equipment, including intangible assets, capital work in progress, capital advances and capital creditors	(1,035.28)	(1,545.74)	(1,035.46)	(1,545.74)
Proceeds from sale of property, plant and equipment	40.38	39.20	40.38	39.20
Loan given to body corporate	(2,526.00)	(1,877.00)	(2,526.00)	(1,877.00)
Loan given to wholly owned subsidiaries	(615.69)	-	-	-
Loan repaid by the body corporate	200.00	850.00	200.00	850.00
Investment in equity shares of associates	(52.26)	(8.49)	(52.00)	(8.49)
Investment in equity shares of subsidiary	(3.00)	(1.00)	-	-
Investment in equity/ preference shares of body corporate	(400.08)	(50.01)	(400.08)	(50.01)
Investment in debentures	(100.00)	-	(100.00)	-
Sale proceeds from current investments	6,148.01	950.04	6,148.01	950.04
Purchase of current investments	(7,206.87)	(1,778.26)	(7,206.87)	(1,778.26)
Decrease / (Increase) in fixed deposit and margin money deposits (net)	4,744.36	(8,763.93)	4,137.11	(8,763.93)
Interest received	1,314.52	1,350.35	1,316.68	1,350.35
Net cash flows used in investing activities (B)	508.09	(10,834.84)	521.77	(10,833.84)
Net cash flows used in financing activities				
Cash proceeds from issue of equity shares	0.37	36.89	0.37	36.89
Repayment of long-term borrowings	(400.87)	(1,159.62)	(400.87)	(1,159.62)
Receipt / (repayment) of short-term borrowings (net)	265.30	3,329.15	265.30	3,329.15
Government grant received	-	39.41	-	39.41
Dividend paid	(569.42)	(1,146.12)	(569.42)	(1,146.12)
Interest paid	(1,153.20)	(2,565.50)	(1,156.54)	(2,565.51)
Net cash flows used in financing activities (C)	(1,857.82)	(1,465.79)	(1,861.16)	(1,465.80)
Net decrease/ (increase) in cash and cash equivalents (A+B+C)	4,206.22	(9,506.12)	4,210.51	(9,505.13)
Cash and cash equivalents at the beginning of the year	(20,428.93)	(10,922.81)	(20,427.59)	(10,922.46)
Cash and cash equivalents at the period end	(16,222.71)	(20,428.93)	(16,217.08)	(20,427.59)
Components of cash and cash equivalents:				
Cash and cash equivalents	2,759.71	1,047.98	2,765.34	1,049.32
Cash credit from banks	(18,982.42)	(21,476.91)	(18,982.42)	(21,476.91)
Total cash and cash equivalents	(16,222.71)	(20,428.93)	(16,217.08)	(20,427.59)

For and on behalf of the Board of Directors

Place: Mumbai
Date : November 10, 2022



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