

**GENUS POWER INFRASTRUCTURES LIMITED**

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(Rs. in lakhs)

STATEMENT OF UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED SEPTEMBER 30, 2016						
S. No.	Particulars	Quarter ended			Half-year ended	
		30-Sep-16 Unaudited	30-Jun-16 Unaudited	30-Sep-15 Unaudited (Refer Note 3)	30-Sep-16 Unaudited	30-Sep-15 Unaudited (Refer Note 3)
1	Income from operations					
	(a) Net Sales / Income from operations (inclusive of excise duty)	13,190.34	18,732.12	20,405.22	31,922.46	45,141.36
	(b) Other operating income	-	0.06	6.14	0.06	6.14
	<b>Total income from operations (inclusive of excise duty)</b>	<b>13,190.34</b>	<b>18,732.18</b>	<b>20,411.36</b>	<b>31,922.52</b>	<b>45,147.50</b>
2	Expenses					
	a) Cost of materials consumed	9,805.09	8,759.35	13,694.03	18,564.44	27,314.45
	b) Purchase of stock-in-trade	-	-	-	-	-
	c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	(2,153.93)	2,727.29	(1,157.12)	573.36	1,136.67
	d) Excise duty	302.65	205.92	294.86	508.57	688.32
	e) Employee benefits expenses	1,489.53	1,597.82	1,655.29	3,087.35	3,342.24
	f) Depreciation and amortisation expenses	384.91	374.36	339.53	759.27	665.64
	g) Other expenses	1,690.74	2,315.31	2,215.72	4,006.05	5,354.05
	<b>Total expenses</b>	<b>11,518.99</b>	<b>15,980.05</b>	<b>17,042.31</b>	<b>27,499.04</b>	<b>38,501.37</b>
3	<b>Profit from operations before other income, finance costs and exceptional items (1-2)</b>	<b>1,671.35</b>	<b>2,752.13</b>	<b>3,369.05</b>	<b>4,423.48</b>	<b>6,646.13</b>
4	Other income	537.10	399.79	314.59	936.89	571.45
5	<b>Profit from ordinary activities before finance costs and exceptional items (3+4)</b>	<b>2,208.45</b>	<b>3,151.92</b>	<b>3,683.64</b>	<b>5,360.37</b>	<b>7,217.58</b>
6	Finance costs	640.85	691.00	710.25	1,331.85	1,508.79
7	<b>Profit from ordinary activities after finance costs but before exceptional items (5-6)</b>	<b>1,567.60</b>	<b>2,460.92</b>	<b>2,973.39</b>	<b>4,028.52</b>	<b>5,708.79</b>
8	Exceptional items (Refer note no.7)	-	-	-	-	235.86
9	<b>Profit from ordinary activities before tax (7+8)</b>	<b>1,567.60</b>	<b>2,460.92</b>	<b>2,973.39</b>	<b>4,028.52</b>	<b>5,944.65</b>
10	Tax expense (including deferred tax)	(239.75)	(666.67)	(655.96)	(906.42)	(1,257.27)
11	<b>Net profit for the period (9+10)</b>	<b>1,327.85</b>	<b>1,794.25</b>	<b>2,317.43</b>	<b>3,122.10</b>	<b>4,687.38</b>
12	Other Comprehensive Income	(20.10)	(48.79)	(2.36)	(68.89)	(10.07)
13	<b>Total Comprehensive Income(11+12)</b>	<b>1,307.75</b>	<b>1,745.46</b>	<b>2,315.07</b>	<b>3,053.21</b>	<b>4,677.31</b>
14	Paid-up equity share capital (face value of Re.1/- each)	2,570.23	2,568.08	2,567.89	2,570.23	2,567.89
15	Earnings per share (before and after extraordinary items) (of Re.1/- each) (not annualised) (amount in Rs.)					
	(a) Basic	0.52	0.70	0.90	1.22	1.83
	(b) Diluted	0.51	0.69	0.90	1.21	1.82

Notes:

- The above financial results of Genus Power Infrastructures 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 November 26, 2016. The joint statutory auditors of the company have carried out the limited review of the financial results.
- The Company has adopted the Indian Accounting Standards (IND AS) from April 01, 2016 and these financials results have been prepared in accordance with the recognition and measurement principles laid down in IND AS 34 Interim Financial Reporting prescribed under section 133 of the Companies Act, 2013 read with relevant rules issued thereunder. The date of transition to IND AS is April 01, 2015. The impact of transition has been accounted for in the opening reserves and the comparative period results has been restated accordingly. The opening balance sheet as at April 01, 2015 and the results for the subsequent periods would get finalised along with the annual financial statements for the year ending March 31, 2017.
- The financial results and other financial information for the quarter and half year ended September 30, 2015 has not been reviewed and has been presented based on the information compiled by the management after making necessary adjustments to provide a true and fair view of the results in accordance with IND AS.
- The Company's business activity falls within a single line of business segment i.e., Power, in terms of IND AS 108 "Operating Segments".
- During the quarter and half year ended under review, the Company has issued 215,181 equity shares of Re. 1/- each to the employees upon exercise of stock options, under the Employees stock option Scheme-2012 of the Company.
- Reconciliation of net profit as previously reported on account of transition from the previous Indian GAAP to IND AS for the quarter and half year ended September 30, 2015 is as under:

(Rs. in lakhs)

	Quarter ended	Half-year ended
	30-Sep-15 Unaudited	30-Sep-15 Unaudited
Reconciliation of net profit as reported earlier		
Net profit under Indian GAAP (after tax)		
a) Difference in measurement of employee share based payment	2194.86	4592.85
b) Actuarial gain on defined benefit plans reclassified to Other Comprehensive Income	(10.13)	(20.26)
c) Impact of corporate guarantee	(4.05)	(8.10)
d) Other IND AS Adjustments	31.25	62.50
e) Taxes impact on above	141.51	91.54
<b>Net profit under IND AS (after tax)</b>	<b>(36.01)</b>	<b>(31.15)</b>
Other Comprehensive Income (net of tax)	2,317.43	4,687.38
<b>Total Comprehensive Income (after tax) as per IND AS</b>	<b>(2.36)</b>	<b>(10.07)</b>
	<b>2,315.07</b>	<b>4,677.31</b>

- On February 17, 2015, the Company had entered into an agreement with Genus Innovation Limited for disposal of its power backup solutions business and a complete range of Inverters/UPS, Solar PCU and Batteries w.e.f April 1, 2015. The Company had completed the transaction and such transaction has resulted in a gain of Rs. 235.86 lakhs which has been disclosed as exceptional item in the six months period ended September 30, 2015.
- The Board reviewed the total order book position of worth Rs. 62160 lakhs.

For and on behalf of the Board of Directors

*Rajendra Kumar Agarwal*

(Rajendra Kumar Agarwal)  
 Managing Director & CEO

DIN: 00011127

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Place: Jaipur  
 Date : November 26, 2016



**GENUS POWER INFRASTRUCTURES LIMITED**  
Statement of Assets and Liabilities (Standalone) as at September 30, 2016

(Rs. In Lakhs)

S. No	PARTICULARS	As at 30-Sept-16 (Unaudited)
	<b>Assets</b>	
1	<b>Non-current assets</b>	
a)	Property, Plant and Equipment	14,153.58
b)	Capital work-in-progress	166.03
c)	Intangible assets	72.55
d)	Financial Assets	
	i) Investments	5,573.92
	ii) Loans	5,267.14
	iii) Other assets	3,108.13
e)	Non current tax assets	1,695.26
f)	Deferred tax assets (net)	4,190.15
g)	Non-financial assets	531.19
	<b>Total - Non-Current Assets</b>	<b>34,757.95</b>
2	<b>Current Assets</b>	
a)	Inventories	12,031.69
b)	Financial Assets	
	i) Investments	17,197.84
	ii) Loans	720.94
	iii) Trade Receivables	34,293.55
	iv) Cash and cash equivalents	1,428.63
	v) Other bank balances	2,538.06
	vi) Other assets	1,341.00
c)	Current tax assets	1,308.83
d)	Non-financial assets	136.45
	<b>Total - Current Assets</b>	<b>70,996.99</b>
	<b>Total Assets</b>	<b>105,754.94</b>
	<b>EQUITY AND LIABILITIES</b>	
1	<b>Equity</b>	
a)	Equity share capital	2,570.23
b)	Other Equity	66,708.32
	<b>Total Equity</b>	<b>69,278.55</b>
2	<b>Liabilities</b>	
(I)	<b>Non-current liabilities</b>	
a)	Financial Liabilities	
	i) Long-term borrowings	31.41
	ii) Other liabilities	346.26
b)	Provisions	1,366.65
	<b>Total - Non Current Liabilities</b>	<b>1,744.32</b>
(II)	<b>Current liabilities</b>	
a)	Financial Liabilities	
	i) Short-term borrowings	20,445.41
	ii) Trade payables	9,219.35
	iii) Other liabilities	750.67
b)	Provisions	526.34
c)	Non-financial liabilities	3,158.39
d)	Current Tax Liabilities	631.91
	<b>Total - Current Liabilities</b>	<b>34,732.07</b>
	<b>Total Equity and Liabilities</b>	<b>105,754.94</b>

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