



Genus Paper & Boards Ltd

(A Kailash Group Company)

CIN No : L21098UP2012PLC048300 PAN NO-AAECG5483A

Genus
energizing lives

May 28, 2025

BSE Limited

(Corporate Relationship Department),
1st Floor, P.J. Towers,
Dalal Street, Fort,
Mumbai – 400001

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E-mail: corp.compliance@bseindia.com

Scrip Code: 538961

National Stock Exchange of India Ltd.

(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: cc_nse@nse.co.in

Symbol: GENUSPAPER

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 28, 2025 (commenced at 04.30 PM and concluded at 06.40 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. Gaurav Gupta & Associates, Company Secretaries as the Secretarial Auditors of the Company for a period of five consecutive years commencing from FY 2025-26 to FY 2029-30, subject to approval of the members at the ensuing 14th 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 truly

For **Genus Paper & Boards Limited**

Kunal Nayar
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 Gaurav Gupta & 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 14 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 Gaurav Gupta & Associates, Company Secretaries, a Peer Reviewed (Peer Review No.: S2008UP790300) Proprietorship Firm, a very eminent corporate consultant having more than 21 years' experience of rendering professional services to several eminent companies including Central PSUs and Banks.</p> <p>Proficient in conducting secretarial audits in accordance with the Companies Act, 2013, and SEBI regulations, ensuring strict adherence to statutory and regulatory requirements and many more.</p>



Jethani & Associates

Chartered Accountants

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 Paper & Boards 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 Paper & Boards 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:

- is presented in accordance with the requirements of the Listing Regulations in this regard; and
- 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.

Management's Responsibilities for the Standalone Financial Results

The Statement of standalone financial results 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.



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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 these standalone Financial Results.

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.
- 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.



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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
Firm Registration No.: 010749C



Umesh Kumar Jethani
Umesh Kumar Jethani
Partner
M.No. 400485
Date: 28-05-2025

Place: Jaipur
UDIN: 25400485BMMIHUG1267

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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 Paper & Boards 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 Paper & Boards Limited ("Holding Company") and its wholly owned subsidiary (the Holding Company and its subsidiary 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 subsidiary, the Statement:

i includes the results of the following entities:

Entity	Relationship
Genus Paper and Boards Limited	Holding Company
Genus Paper and Coke 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.

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.





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- 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 its subsidiary 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 includes the audited financial statements and other financial information, in respect of:

- One wholly owned subsidiary, whose financial statements include total assets of Rs. 5150.78 Lakhs as at 31-03-2025, total income of Rs. 365.15 Lakhs and Rs. 1423.65 Lakhs, total net Profit after tax of Rs. (314.55) Lakhs and Rs. (514.67) Lakhs, total comprehensive loss of Rs. (314.55) Lakhs and Rs. (514.67) Lakhs, for the quarter and the year ended on that date respectively, and net cash outflows of Rs. (609.03) Lakhs for the year ended March 31, 2025, as considered in the Statement which have been audited by the other auditor.

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 subsidiary is based solely on reports of the other auditor and the procedures performed by us as stated in paragraph above. Our opinion on the Statement is not modified in respect of the above matters.

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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
Firm Registration No.: 010749C



CA Umesh Kumar Jethani

Partner

M. No. 400485

Date: 28-05-2025

Place: Jaipur

UDIN: 25400485BMIHUH2066

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Statement of Standalone Audited 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	Unaudited	Audited	Audited	Audited
1	Income					
a)	Revenue from operations	22,458.48	20,944.61	17,973.18	84,914.58	65,103.30
b)	Other income	17.11	16.18	0.70	163.42	18.19
	Total Income	22,475.59	20,960.79	17,973.89	85,078.00	65,121.49
2	Expenses					
a)	Cost of materials consumed	16,781.29	15,871.89	12,760.59	62,607.89	43,340.57
b)	(Increase)/decrease in inventories of finished goods and W.I.P	(928.43)	(750.79)	(136.59)	(2,184.52)	891.77
c)	Employee benefits expense	789.91	786.53	602.97	3,029.51	2,513.26
d)	Finance costs (net)	928.00	911.17	712.10	3,546.44	2,704.95
e)	Depreciation and amortisation expenses	648.13	656.21	585.37	2,606.18	2,344.10
f)	Other expenses	3,939.91	3,326.31	3,234.18	14,653.18	12,759.63
	Total Expenses	22,158.82	20,801.32	17,758.61	84,258.68	64,554.28
3	Profit before tax (1-2)	316.77	159.47	215.27	819.32	567.20
4	Exceptional items	-	-	-	-	-
5	Profit before tax (3+4)	316.77	159.47	215.27	819.32	567.20
6	Tax Expense					
	-Current Tax	-	-	-	-	-
	-Earlier Year Tax	-	-	-	-	-
	-Deferred Tax	3.74	2.26	14.23	11.38	0.90
	Total Tax expense	3.74	2.26	14.23	11.38	0.90
7	Profit after tax for the period (5-6)	313.03	157.21	201.04	807.94	566.31
8	Other comprehensive income (net of tax)	1,610.00	-	247.57	1,610.00	247.57
9	Total Comprehensive Income (7+8)	1,923.04	157.21	448.62	2,417.95	813.88
10	Paid-up equity share capital (Face Value Re. 1/-each)	2571.26	2571.26	2571.26	2571.26	2571.26
11	Earnings Per Share (EPS) (of Re. 1/- each) (Not Annualised*):					
	- Basic & diluted	0.12	0.06	0.08	0.31	0.22

* EPS is not annualised for the quarter ended results.

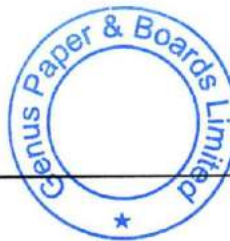
NOTES :-

- The above audited standalone 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 May 28th, 2025. Limited review of these results as 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 review report thereon.
- The above audited standalone 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.
- Segment information is presented in the consolidated financial results as permitted under IND-AS 108 "Operating Segments".
- Audited Standalone 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



Place : Moradabad
Date: May 28th, 2025



Surya Prakash Sinha
Surya Prakash Sinha
Whole Time Director
DIN-06530766

Statement of Consolidated Audited 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	Unaudited	Audited	Audited	Audited
1	Income					
a)	Revenue from operations	22,820.91	21,308.74	18,442.45	86,324.72	71,184.11
b)	Other income	17.15	18.02	2.17	165.29	19.73
c)	Finance Income	2.68	1.20	59.61	11.64	159.82
	Total Income	22,840.73	21,327.96	18,504.24	86,501.65	71,363.66
2	Expenses					
a)	Cost of materials consumed	17,075.42	16,044.66	13,137.48	63,420.00	47,252.79
b)	(Increase)/decrease in inventories of finished goods and W.I.P	(811.03)	(666.51)	(27.12)	(1,987.85)	2,252.73
c)	Employee benefits expense	811.69	811.52	639.85	3,124.83	2,665.86
d)	Finance costs (net)	998.06	983.67	808.10	3,840.80	3,161.56
e)	Depreciation and amortisation expenses	711.82	721.35	649.76	2,864.68	2,602.83
f)	Other expenses	4,006.87	3,408.95	3,342.14	14,948.80	13,135.58
	Total Expenses	22,792.83	21,303.63	18,550.21	86,211.25	71,071.36
3	Profit before tax (1-2)	47.90	24.32	(45.97)	290.40	292.31
4	Exceptional items	-	-	-	-	-
5	Profit before tax (3+4)	47.90	24.32	(45.97)	290.40	292.31
6	Tax Expense					
	-Current Tax	-	-	-	-	-
	-Earlier Year Tax	-	-	(0.01)	-	11.96
	-Deferred Tax	49.41	(29.99)	(92.91)	(2.88)	(65.93)
	Total Tax expense	49.41	(29.99)	(92.92)	(2.88)	(53.97)
7	Profit after tax for the period (5-6)	(1.50)	54.31	46.94	293.28	346.28
8	Other comprehensive income (net of tax)	1,667.63	-	307.14	1,667.63	307.14
9	Total Comprehensive Income (7+8)	1,666.12	54.31	354.09	1,960.91	653.42
10	Paid-up equity share capital (Face Value Re. 1/-each)	2571.26	2571.26	2571.26	2571.26	2571.26
11	Earnings Per Share (EPS) (of Re. 1/- each) (Not Annualised*):					
	- Basic & diluted	(0.00)	0.02	0.02	0.11	0.13

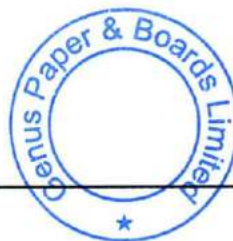
* EPS is not annualised for the quarter ended results.

NOTES :-

- The above audited consolidated 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 May 28th, 2025. Limited review of these results as 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 review report thereon.
- The above audited consolidated 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.
- Segment information is presented in the consolidated financial results as permitted under IND-AS 108 "Operating Segments".
- Audited consolidated 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

Place : Moradabad
Date: May 28th, 2025



Surya Prakash Sinha
Whole Time Director
DIN-06530766

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5 **Segment Reporting**

(Rs. in Lakhs, Unless Otherwise Stated)

Particulars	Quarter ended			Year Ended	
	31-Mar-25	31-Dec-24	31-Mar-24	31-Mar-25	31-Mar-24
	Audited	Unaudited	Audited	Audited	Audited
Segment Revenue					
- Paper Business	22,475.59	20,960.79	17,973.89	85,078.00	65,121.49
- Coke Business	365.15	356.37	530.35	1,423.65	6,242.17
- Strategic Investment Activity	-	-	-	-	-
	22,840.74	21,317.16	18,504.24	86,501.65	71,363.66
Add Un-allocable Income	-	-	-	-	-
Total Income	22,840.74	21,317.16	18,504.24	86,501.65	71,363.66
Segment Result					
- Paper Business	1,246.53	1,072.44	929.06	4,373.04	3,279.57
- Coke Business	(198.81)	(62.65)	(165.23)	(234.57)	181.72
- Strategic Investment Activity	(1.75)	(1.80)	(1.70)	(7.27)	(7.42)
	1,045.97	1,007.99	762.13	4,131.20	3,453.87
Less: Un-allocable Expense/(Income)	-	-	-	-	-
Less : Finance Cost	998.07	983.67	808.10	3,840.80	3,161.56
Profit/ (Loss) before Tax	47.90	24.32	(45.97)	290.40	292.31

Particulars	As at		
	31-Mar-25	31-Dec-24	31-Mar-24
	Audited	Unaudited	Audited
Segment assets			
- Paper Business	98,435.34	94,047.25	89,356.62
- Coke Business	5,150.78	5,319.25	6,035.93
- Strategic Investment Activity	8,311.28	6,090.82	6,480.63
- Un-allocated	-	-	-
Total Segment Assets	1,11,897.40	1,05,457.32	1,01,873.18
Segment Liabilities			
- Paper Business	1,03,951.74	99,539.74	95,238.92
- Coke Business	5,150.78	5,319.25	6,035.93
- Strategic Investment Activity	2,794.88	598.33	598.33
- Un-allocated	-	-	-
Total Segment Liabilities	1,11,897.40	1,05,457.32	1,01,873.18

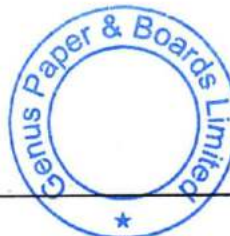
Note:

The Group has made significant strategic investments in the past and has undertaken the said activity in a focused and organised manner. Effective April 01, 2020, the Board of Directors of the company has decided to recognize the 'Strategic Investment Division' as a separate business division of the company with a dedicated team reporting directly to the senior management. Consequently, the Chief Operating Decision Maker (CODM) reviews the business as two operating segments in standalone financial statement namely 'Paper business' and 'Strategic Investment Activity' and one operating segment namely, 'coke business' in wholly owned subsidiary in consolidated financial statement. In accordance with the core principles of Ind AS 108 "Operating Segments", these have been considered as reportable segments of the company.

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

Place : Moradabad
Date: May 28, 2025



Surya Prakash Sinha
Surya Prakash Sinha
Whole Time Director
DIN-06530766

(Rs. in Lakhs, Unless Otherwise Stated)

	Standalone		Consolidated	
	As at 31-Mar-2025 (Audited)	As at 31-Mar-2024 (Audited)	As at 31-Mar-2025 (Audited)	As at 31-Mar-2024 (Audited)
Assets				
Non-current assets				
Property, plant and equipment	58,500.25	56,282.42	62,084.00	60,124.67
Capital work-in-progress	2,217.31	598.54	2,217.31	598.54
Right to use assets	672.49	694.44	672.49	694.44
Financial Assets				
Investments	8,659.88	7,706.23	8,311.28	6,480.63
Other financial assets	-	-	0.90	1.19
Non-financial assets				
Deferred Tax Assets (net)	3,437.81	3,982.63	3,393.01	3,942.95
Other Non Current Assets	87.29	86.39	87.29	86.39
Total non-current assets	73,575.03	69,350.65	76,766.28	71,928.81
Current assets				
Inventories	17,599.31	17,146.74	18,468.15	18,212.25
Financial assets				
Loans	-	500.00	-	-
Trade Receivables	10,805.78	5,356.34	11,181.27	5,660.60
Cash and cash equivalents	10.04	17.19	10.04	17.19
Other bank balances	2,862.73	2,622.87	2,963.81	2,752.01
Other financial assets	1,441.79	673.41	1,441.79	1,083.21
Non-financial assets				
	845.33	1,935.32	1,066.06	2,219.11
Total current assets	33,564.98	28,251.87	35,131.12	29,944.37
Total assets	1,07,140.01	97,602.52	1,11,897.40	1,01,873.18
Equity and liabilities				
Equity				
Share capital	4,071.26	4,071.26	4,871.26	4,071.26
Other equity	45,541.74	43,147.68	46,665.83	44,728.82
Total equity	49,613.00	47,218.94	51,537.09	48,800.08
Liabilities				
Non-current liabilities				
Financial liabilities				
Borrowings	26,455.78	21,546.88	27,755.61	22,798.23
Lease Liabilities	293.01	433.35	293.01	433.35
Other Liabilities	884.31	2,289.84	884.31	2,289.84
Long term Provisions	328.09	292.66	334.09	298.98
Total non-current liabilities	27,961.18	24,562.73	29,267.01	25,820.39
Current liabilities				
Financial liabilities				
Borrowings	10,596.67	9,711.22	12,107.26	10,612.78
Lease Liabilities	140.34	121.15	140.34	121.15
Trade payables due to				
- Micro and Small Enterprises	106.47	244.00	106.47	244.00
- Other than Micro and Small Enterprises	18,104.43	15,348.25	18,111.83	15,863.81
Other financial liabilities	516.54	319.08	522.27	330.44
Provisions	36.02	26.81	36.08	26.87
Current tax liabilities (net)	-	-	-	-
Non-financial liabilities				
	65.36	50.33	69.05	53.65
Total current liabilities	29,565.83	25,820.85	31,093.30	27,252.71
Total Equity and liabilities	1,07,140.01	97,602.52	1,11,897.40	1,01,873.18

For and on behalf of the Board of Directors

Place : Moradabad
Date: May 28th, 2025



Surya Prakash Sinha
Whole Time Director
DIN-06530766

(Rs. in Lakhs, Unless Otherwise Stated)

Particulars	Standalone		Consolidated	
	March 31, 2025	March 31, 2024	March 31, 2025	March 31, 2024
A. Cash Flow from Operating Activities				
Net profit before tax	819.32	567.20	290.40	292.31
Adjustments for:				
Depreciation & Amortisation Expenses	2,606.18	2,344.10	2,864.68	2,602.83
Loss on Sale of Fixed Assets	0.08	-	0.08	-
Profit/Loss on Sale of Investment	(121.27)	-	(121.27)	-
Finance Cost (net)	3,546.44	2,704.95	3,840.80	3,161.56
Operating profit before working capital changes	6,850.75	5,616.26	6,874.68	6,056.69
Adjustments for:				
(Increase)/Decrease in Inventories	(452.57)	(3458.45)	(255.90)	(2097.49)
(Increase)/Decrease in Trade Receivables	(5449.44)	1632.50	(5520.67)	2512.35
(Increase)/Decrease in Loans and Others	652.81	(14.94)	624.05	201.49
Increase/(Decrease) in Trade payables	2618.65	3111.75	2110.49	647.17
Increase in financial, Non Financial Liabilities & Provisions	257.13	45.42	251.55	39.32
Cash generated from Operations	4,477.32	6,932.53	4,084.20	7,359.54
Direct Taxes paid (Net)			-	-11.96
Cash from operating activities	4,477.32	6,932.53	4,084.20	7,347.57
B. Cash Flow from Investing Activities				
Purchase of property, plant and equipment and capital work in progress	(6490.98)	(9300.78)	(6490.98)	(9305.85)
Increase/Decrease in Right of use Assets	-	(694.44)	-	(694.44)
Proceeds from Sale of property, plant and equipment	70.07	1.57	70.07	1.57
Sale (Purchase) of Investments (Net)	1287.17	(0.10)	1287.17	(0.10)
Interest received	336.89	(161.20)	338.81	44.54
Net Cash from / (used in) investing activities	(4796.85)	(10154.95)	(4794.93)	(9954.28)
C. Cash Flows from Financing Activities				
Proceeds/(Repayment) of Long Term borrowings	5264.85	5255.41	5313.33	4899.41
Proceeds/(Repayment) of Other Long Term Liabilities	(1405.53)	550.16	(1405.53)	550.16
Proceeds/(Repayment) of Lease Liabilities	(121.15)	554.50	(121.15)	554.50
Interest paid	(3715.43)	(2816.51)	(4009.78)	(3273.12)
Net Cash from / (used in) financing activities	22.75	3543.56	(223.14)	2730.94
Net increase/(Decrease) in cash and cash equipment (A+B+C)	(296.78)	321.14	(933.87)	124.23
Cash and Cash equivalent at beginning of the year	(3282.03)	(3603.17)	(3698.44)	(3822.67)
Cash and Cash equivalent at end of the year	(3578.80)	(3282.03)	(4632.31)	(3698.44)
Components of Cash and Cash equivalent				
Balances with Banks				
In current accounts	2.46	6.82	2.46	6.82
Cash in hand	7.58	10.37	7.58	10.37
Other Bank Balances	2862.73	2622.87	2963.81	2752.01
Cash credit from Banks	(6451.58)	(5922.09)	(7606.17)	(6467.64)
	(3578.80)	(3282.03)	(4632.31)	(3698.44)

For and on behalf of the Board of Directors

Place : Moradabad
Date: May 28th, 2025



Surya Prakash Sinha
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Whole Time Director
DIN-06530766