



Genus Paper & Boards Ltd
(A Kailash Group Company)
CIN No : L21098UP2012PLC048300 PAN NO-AAECG5483A



October 29, 2026

BSE Limited (Corporate Relationship Department), 1 st Floor, P.J. Towers, Dalal Street, Fort, Mumbai – 400001 Fax No.: 022-22723719 / 22723121 / 22722039 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
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Dear Sir/Madam,

Sub: Outcome of Board Meeting – Unaudited Financial Results for the quarter and half year ended September 30, 2026

This is to inform that the Board of Directors of the Company at its meeting held on today i.e. October 29, 2026 (commenced at 11:00 AM and concluded at 12:55 PM), inter alia, has: -

1. approved and taken on record the Unaudited Financial Results for the quarter and half year ended September 30, 2026, as recommended by the Audit Committee; and

Pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended (the “Regulations”), we enclose herewith the said Unaudited Financial Results for the quarter and half year ended September 30, 2026 along with the Limited Review Report of the Auditors, thereon.

The said results may be accessed on the Company’s website i.e. www.genuspaper.com.

We request to kindly take the same on record.

Thanking You!

Yours truly

For **Genus Paper & Boards Limited**

Kunal Nayar
Company Secretary

Digitally signed by
KUNAL NAYAR
Date: 2026.10.29
12:58:16 +05'30'

Encl: A/a



Jethani & Associates

Chartered Accountants

Independent Auditor's Review Report on the Quarter and Six-Month Unaudited Financial Results of Genus Paper & Boards 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 Paper & Boards Limited**

1. We have reviewed the accompanying statement of Unaudited Financial Results of **Genus Paper & Boards Limited** (the "Company") for the Quarter and Six Month ended on 30th September, 2026 (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. 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 M/S JETHANI AND ASSOCIATES
CHARTERED ACCOUNTANTS**

FRN: 010749C



CA UMESH KUMAR JETHANI

UDIN: 26400485BWTINT4199

Partner

M.NO: 400485

Place: Jaipur

Date: 29/10/2026

GENUS PAPER & BOARDS LIMITED

(CIN : L21098UP2012PLC048300)

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

Tel: 0591-2511242, E-mail: cs@genuspaper.com, Website: www.genuspaper.com

(Rs. in Lakhs, Unless Otherwise Stated)

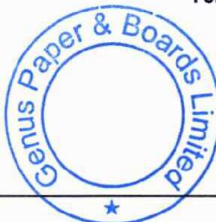
Statement of Unaudited Financial Results for the quarter and half year ended September 30, 2026

S. No	Particulars	Quarter ended			Half year ended		Year ended
		30-Sep-26	30-Jun-26	30-Sep-25	30-Sep-26	30-Sep-25	31-Mar-26
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Income						
a)	Revenue from operations	24,958.88	21,871.81	24,260.97	46,830.69	49,318.33	93,996.78
b)	Other income	1.64	1.09	7.82	2.73	7.82	50.80
	Total Income	24,960.52	21,872.90	24,268.79	46,833.42	49,326.15	94,047.58
2	Expenses						
a)	Cost of materials consumed	15,858.35	14,562.75	15,800.20	30,421.09	33,681.12	65,430.88
b)	(Increase)/decrease in inventories of finished goods and W.I.P	1,314.53	479.27	1,286.66	1,793.80	1,579.99	1,027.12
c)	Employee benefits expense	898.13	860.02	820.98	1,758.14	1,621.86	3,295.93
d)	Finance costs (net)	1,038.37	1,051.31	1,046.18	2,089.68	1,991.28	4,139.42
e)	Depreciation and amortisation expenses	491.94	488.06	696.43	980.00	1,379.17	2,346.36
f)	Other expenses	4,638.15	4,073.79	4,165.00	8,711.94	8,197.18	16,332.84
	Total Expenses	24,239.46	21,515.19	23,815.46	45,754.65	48,450.61	92,572.55
3	Profit before tax & Exceptional Items (1-2)	721.06	357.71	453.33	1,078.77	875.54	1,475.03
4	Exceptional items (refer note no. 5)	-	-	-	-	-	-
5	Profit before tax (3+4)	721.06	357.71	453.33	1,078.77	875.54	1,475.03
6	Tax Expense						
	-Current Tax	-	-	-	-	-	-
	-Earlier Year Tax	-	-	-	-	-	-
	-Deferred Tax	8.62	5.34	4.05	13.96	10.27	17.34
	Total Tax expense	8.62	5.34	4.05	13.96	10.27	17.34
7	Profit after tax for the period (5-6)	712.44	352.37	449.28	1,064.81	865.27	1,457.69
8	Other comprehensive income (net of tax)	-	-	-	-	-	(1,717.07)
9	Total Comprehensive Income (7+8)	712.44	352.37	449.28	1,064.81	865.27	(259.38)
10	Paid-up equity share capital (Face Value Re. 1/-each)	2571.26	2571.26	2571.26	2571.26	2571.26	2571.26
11	Earnings Per Share (EPS) (of Re. 1/- each) (Not Annualised*):						
	- Basic & diluted	0.28	0.14	0.17	0.41	0.34	0.57

* 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, 2026. 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 report thereon.
- The above unaudited 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.
- Unaudited Statement of assets and liabilities and statement of cash flows are presented in Annexure-I and Annexure-II respectively.


Place : Moradabad
Date: October 29, 2026


For and on behalf of the Board of Directors

Sanjay Kumar Agarwal
Whole Time Director & CFO
DIN: 11238645

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GENUS PAPER & BOARDS LIMITED

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

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4 Segment Reporting

(Rs. in Lakhs, Unless Otherwise Stated)

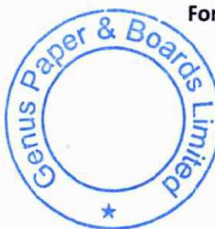
Particulars	Quarter ended			Half year ended		Year ended
	30-Sep-26	30-Jun-26	30-Sep-25	30-Sep-26	30-Sep-25	31-Mar-26
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
Segment Revenue						
- Paper Business	24,960.52	21,872.90	24,268.80	46,833.42	49,326.15	94,011.18
- Strategic Investment Activity	-	-	-	-	-	36.40
	24,960.52	21,872.90	24,268.80	46,833.42	49,326.15	94,047.58
Add Un-allocable Income	-	-	-	-	-	-
Total Income	24,960.52	21,872.90	24,268.80	46,833.42	49,326.15	94,047.58
Segment Result						
- Paper Business	1,761.26	1,410.90	1,501.46	3,172.16	2,870.68	5,585.87
- Strategic Investment Activity	(1.83)	(1.88)	(1.95)	(3.71)	(3.86)	28.58
	1,759.43	1,409.02	1,499.51	3,168.45	2,866.82	5,614.45
Less: Un-allocable Expense/(Income)	-	-	-	-	-	-
Less : Finance Cost	1,038.37	1,051.31	1,046.18	2,089.68	1,991.28	4,139.42
Profit/ (Loss) before Tax	721.06	357.71	453.33	1,078.77	875.54	1,475.03

	30-Sep-26	30-Jun-26	30-Sep-25	31-Mar-26
	Unaudited	Unaudited	Unaudited	Unaudited
Segment assets				
- Paper Business	1,11,192.15	1,05,530.91	1,01,413.17	1,07,650.91
- Strategic Investment Activity	6,616.94	6,916.94	8,311.28	6,916.94
- Un-allocated	-	-	-	-
Total Segment Assets	1,17,809.09	1,12,447.85	1,09,724.45	1,14,567.85
Segment Liabilities				
- Paper Business	1,15,408.55	1,10,047.30	1,06,929.57	1,12,167.30
- Strategic Investment Activity	2,400.54	2,400.54	2,794.88	2,400.54
- Un-allocated	-	-	-	-
Total Segment Liabilities	1,17,809.09	1,12,447.85	1,09,724.45	1,14,567.85

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'. In accordance with the core principles of Ind AS 108 "Operating Segments", these have been considered as reportable segments of the Company.

5 Previous year/period figures has been regrouped/reclassified, wherever necessary to conform to those current year classification.


Place : Moradabad
Date: October 29, 2026


For and on behalf of the Board of Directors

Sanjay Kumar Agarwal
Whole Time Director & CFO
DIN: 11238645

Annexure-I

(Rs. in Lakhs, Unless Otherwise Stated)

PARTICULARS	As at 30-Sep-2026	As at 31-Mar-2026
	(Unaudited)	(Audited)
Assets		
Non-current assets		
Property, plant and equipment	58,445.85	58,954.50
Capital work-in-progress	9,203.10	6,545.02
Right to use assets	642.63	652.07
Financial Assets		
Investments	6,616.94	6,916.94
Other Financial Assets	468.79	731.59
Non-financial assets	124.07	124.07
Deferred Tax Assets (net)	3,543.15	3,557.12
Other Non Current Assets	132.84	132.84
Total non-current assets	79,177.37	77,614.15
Current assets		
Inventories	18,918.52	20,871.23
Financial assets		
Trade Receivables	11,763.68	10,353.14
Cash and cash equivalents	10.24	7.02
Other bank balances	3,292.79	2,022.17
Other financial assets	3,902.67	2,863.08
Non-financial assets	743.82	837.06
Total current assets	38,631.72	36,953.70
Total assets	1,17,809.09	1,14,567.85
Equity and liabilities		
Equity		
Share capital	4,071.26	4,071.26
Other equity	47,657.96	46,593.14
Total equity	51,729.22	50,664.40
Liabilities		
Non-current liabilities		
Financial liabilities		
Borrowings	37,355.60	33,899.69
Lease Liabilities	63.62	130.44
Other Financial Liabilities	532.74	187.70
Long term Provisions	366.75	340.95
Total non-current liabilities	38,318.71	34,558.78
Current liabilities		
Financial liabilities		
Borrowings	8,973.11	10,101.19
Lease Liabilities	151.24	162.57
Trade payables due to		
- Micro and Small Enterprises	122.68	118.07
- Other than Micro and Small Enterprises	17,013.59	17,936.43
Other financial liabilities	482.06	409.07
Provisions	38.21	29.21
Current tax liabilities (net)	-	-
Non-financial liabilities	980.27	588.14
Total current liabilities	27,761.16	29,344.67
Total Equity and liabilities	1,17,809.09	1,14,567.85



For and on behalf of the Board of Directors



Sanjay Kumar Agarwal
Whole Time Director & CFO
DIN: 11238645

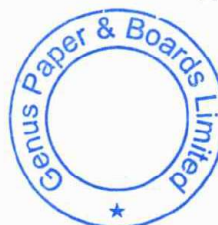
Place : Moradabad
Date: October 29, 2026

Annexure -II
(Rs. in Lakhs, Unless Otherwise Stated)

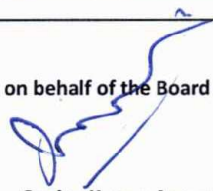
Particulars	Sep 30, 2026 (Unaudited)	March 31, 2026 (Audited)
A. Cash Flow from Operating Activities		
Net profit before tax	1078.78	1475.03
Adjustments for:		
Depreciation & Amortisation Expenses	980.00	2,346.36
Loss on Sale of Fixed Assets	-	-
Profit/Loss on Sale of Investment	-	(36.40)
Interest Income	(97.71)	(195.43)
Finance Cost	2,187.39	4,334.85
Operating profit before working capital changes	4,148.46	7,924.41
Adjustments for:		
(Increase)/Decrease in Inventories	1952.70	(3271.92)
(Increase)/Decrease in Trade Receivables	(1410.54)	452.64
(Increase)/Decrease in Other Financial & Non Financial assets	(388.14)	708.67
Increase/(Decrease) in Trade payables	(918.22)	(156.41)
Increase in Financial Liabilities	107.78	(101.41)
Increase in Non Financial Liabilities	392.14	522.78
Cash generated from Operations	3,884.18	6,078.76
Direct Taxes paid (Net)	-	-
Cash from operating activities	3,884.18	6,078.76
B. Cash Flow from Investing Activities		
Purchase of property, plant and equipment and capital work in progress	(3199.99)	(7107.90)
Increase/Decrease in Right of use Assets	-	-
Proceeds from Sale of property, plant and equipment	80.00	-
Proceeds from Sale of Investment (net)	-	0.00
Interest received	102.31	180.37
Net Cash from / (used in) investing activities	(3017.68)	(6927.53)
C. Cash Flows from Financing Activities		
Proceeds/(Repayment) of Long Term borrowings	2393.31	7457.98
Proceeds/(Repayment) of Other Long Term Liabilities	345.04	(696.61)
Proceeds/(Repayment) of Lease Liabilities	(78.15)	(140.34)
Interest paid	(2187.39)	(4334.85)
Net Cash from / (used in) financing activities	472.81	2286.19
Net increase/(Decrease) in cash and cash equivalent (A+B+C)	1339.31	1437.42
Cash and Cash equivalent at beginning of the year	(3912.83)	(5350.25)
Cash and Cash equivalent at end of the year	(2573.52)	(3912.83)
Components of Cash and Cash equivalent		
Balances with Banks		
In current accounts	4.19	1.64
Cash in hand	6.05	5.38
Other Bank Balances	3292.79	2022.17
Cash credit from Banks	(5876.55)	(5942.02)
	(2573.52)	(3912.83)



Place : Moradabad
Date: October 29, 2026



For and on behalf of the Board of Directors


Sanjay Kumar Agarwal
Whole Time Director & CFO
DIN: 11238645